

Partnership Returns, 2008

by Tim Wheeler and Nina Shumofsky

A partnership is an unincorporated organization formed by two or more entities or persons that join to carry on a trade or business. Each partner contributes money, property, labor, or skill, and each expects to share in the profits and losses. Every partnership that engages in a trade or business, or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. A partnership does not pay tax on its income but “passes through” any profits and losses to its partners, who must include those profits and losses on their tax returns. The following are highlights from the Statistics of Income (SOI) 2008 partnership study:

- ❑ For 2008, the number of partnerships increased 1.6 percent, from 3,096,334 for 2007 to 3,146,006 for 2008.¹ Since 1998, the number of partnerships has increased at an average annual rate of 5.4 percent (Figures A and B).
- ❑ The number of partners increased by 4.2 percent, from 18,515,694 for 2007 to 19,300,250 for 2008. The number of partners has increased each of the last 5 years. (Figure A).
- ❑ Total net income (loss), or profit, decreased by 33.0 percent or \$ 225.2 billion, from \$683.4 billion for 2007 to \$458.2 billion for 2008 (Figures A and C).
- Partnerships classified in the finance and insurance sector reported a \$104.0-billion decrease, accounting for almost half of the total decrease (Figure D). Within the finance and insurance sector, securities, commodity contracts, and other financial investments and related activities accounted for 90.4 percent of the decrease. The management

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Figure A

Partnership Annual Percentage Change for Tax Years 1998-2008

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
1998	5.5	-3.2	22.9	17.2	10.8
1999	4.4	-1.9	17.0	19.0	22.4
2000	6.2	-11.0	11.6	26.7	17.8
2001	3.6	4.2	25.9	6.4	2.7
2002	5.1	0.7	5.2	2.6	-2.1
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33.0

of companies sector reported the next largest decrease, \$39.5 billion (Figure D).

- Overall, the number of sectors reporting an increase in profits decreased for the third consecutive year. For 2005, 19 of the 20 industrial sectors reported an increase in profits. This number decreased to 14 sectors in 2006 and then 11 sectors for 2007. In 2008, the number further decreased to four including the following: mining, healthcare and social assistance, educational services, and nature of business not allocable.
- The component of total net income (loss) with the largest decrease for 2008 was ordinary business income (loss), which decreased \$194.9 billion to \$110.8 billion, followed by interest income, which decreased \$14.8 billion to \$245.1 billion (Figure C and Tables 1 and 2). (See the “Explanation of Selected Terms” section for the definition of total net income (loss).)
- ❑ Total receipts remained \$5.9 trillion after a 0.3-percent decrease from 2007 (Figure D).
- The finance and insurance sector reported the largest decline, falling from \$1.5 trillion in 2007 to \$1.1 trillion in 2008. Within the

¹ Throughout the text, references are made to Tax Year 2007 data. For further information on Tax Year 2007 data, see Wheeler, Tim and Nina Shumofsky, “Partnership Returns, 2007,” *Statistics of Income Bulletin*, Fall 2009, Volume 29, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were only published for 1939, 1946, 1947, and 1953. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.

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Figure B

Number of Partnerships and Partners, by Selected Industrial Group, Tax Year 2007–2008

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2007	2008		2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	3,096,334	3,146,006	1.6	18,515,694	19,300,250	4.2
Agriculture, forestry, fishing, and hunting	126,884	119,323	-6.0	402,395	425,776	5.8
Mining	39,581	35,047	-11.5	979,952	875,620	-10.6
Utilities	3,991	8,294	107.8	97,169	156,519	61.1
Construction	208,538	203,285	-2.5	554,232	521,633	-5.9
Manufacturing	47,683	45,859	-3.8	402,630	430,090	6.8
Wholesale trade	53,515	61,746	15.4	348,285	348,124	-0.0
Retail trade	166,561	175,275	5.2	500,182	524,096	4.8
Transportation and warehousing	46,464	50,246	8.1	1,043,215	1,274,881	22.2
Information	34,206	36,610	7.0	158,926	163,933	3.2
Finance and insurance	308,307	320,584	4.0	4,431,223	4,778,999	7.8
Securities, commodity contracts, and other financial investments and related activities	231,753	242,650	4.7	3,568,172	3,594,818	0.7
Securities and commodity contracts and exchanges	8,981	13,596	51.4	311,770	167,396	-46.3
Other financial investment activities	222,772	229,055	2.8	3,256,401	3,427,422	5.3
Funds, trusts and other financial vehicles	47,396	40,266	-15.0	728,198	1,016,650	39.6
Other finance and insurance	29,158	37,668	29.2	134,853	167,531	24.2
Real estate and rental and leasing	1,488,966	1,489,462	0.0	6,792,082	6,849,464	0.8
Real estate	1,454,179	1,450,111	-0.3	6,657,377	6,719,045	0.9
Lessors of residential buildings and dwellings and cooperative housing	427,848	411,910	-3.7	1,972,875	1,950,125	-1.2
Lessors of nonresidential buildings (except mini-warehouses)	510,042	529,018	3.7	2,158,788	2,308,937	7.0
Lessors of mini-warehouses and self-storage units	20,586	19,519	-5.2	110,983	92,718	-16.5
Lessors of other real estate property	103,436	96,805	-6.4	562,771	509,295	-9.5
Other real estate activities	392,267	392,859	0.2	1,851,960	1,857,969	0.3
Rental and leasing services and lessors of nonfinancial intangible assets	34,787	39,351	13.1	134,705	130,419	-3.2
Professional, scientific, and technical services	175,546	190,784	8.7	633,193	683,710	8.0
Management of companies (holding companies)	23,578	23,346	-1.0	683,384	734,539	7.5
Administrative and support and waste management and remediation services	62,004	66,286	6.9	151,935	157,792	3.9
Educational services	11,605	9,727	-16.2	29,618	24,066	-18.7
Health care and social assistance	67,522	68,538	1.5	353,922	434,840	22.9
Arts, entertainment, and recreation	54,867	66,576	21.3	384,436	349,029	-9.2
Accommodation and food services	106,954	102,827	-3.9	381,100	383,059	0.5
Other services	68,949	67,571	-2.0	186,552	172,015	-7.8
Nature of business not allocable	* 613	* 4,621	* 653.8	* 1,265	* 12,064	* 853.7

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

finance and insurance sector, 84.6 percent of the decrease was reported by the other financial investment activities industrial group, which reported a \$340.4-billion decrease to \$836.6 billion. The next largest decrease was reported by the real estate and rental and leasing sector, which declined \$110.8 billion to \$409.5 billion. (See the

“Explanation of Selected Terms” section for the definition of total receipts.)

- Business receipts, the largest component of total receipts, also reported the largest increase between 2007 and 2008. Business receipts increased \$496.8 billion to \$4.3 trillion for 2008 (Table 7). (See the “Ex-

Figure C

Partnership Total Net Income (Loss), Tax Years 2007–2008

[Money amounts are in thousands of dollars]

Item	2007	2008	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
Total net income (loss) [1]	683,367,402	458,185,323	-225,182,079	-33.0
Ordinary business income (loss)	305,747,126	110,805,898	-194,941,228	-63.8
Interest income	259,902,472	245,112,463	-14,790,009	-5.7
Dividend income	104,713,737	96,314,599	-8,399,138	-8.0
Royalties	17,632,110	22,131,102	4,498,992	25.5
Net rental real estate income (loss)	-1,219,460	-12,517,724	-11,298,264	-926.5
Other net rental income (loss)	-3,408,583	-3,661,014	-252,431	-7.4

[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

NOTE: Detail may not add to totals because of rounding.

planation of Selected Terms” section for the definition of business receipts.)

- ❑ Total assets of partnerships reporting balance sheet information decreased 5.5 percent, from \$20.4 trillion for 2007 to \$19.3 trillion for 2008 (Figure D).² Total assets had not decreased since 1987, when a 1.6-percent decline was reported. Total assets for the finance and insurance sector declined \$1.9 trillion to \$10.4 trillion, which accounted for most of the 5.5-percent decrease for all partnerships for 2008. This sector reported 54.0 percent of the total assets for all partnerships, followed by the real estate and rental and leasing sector, which reported 23.9 percent (Figure E).
- ❑ In 2008, total income (loss) minus total deductions available for allocation decreased \$1,120.9 billion to \$390.8 billion, showing the largest year-to-year decline ever recorded by SOI. (Table 5). The finance and insurance, and real estate and rental and leasing sectors reported the largest decreases. The finance and insurance sector decreased \$845.1 billion to \$63.9 billion for 2008, while the real estate and rental and leasing sector decreased \$143.8 billion to \$64.3 billion. Together, partnerships classified in the finance and insurance, and real estate and rental and leasing sectors accounted for 32.8 percent of the total income (loss) minus total deductions

available for allocation for all partnerships. This percentage is less than one-half of the 73.9 percent that they represented for the prior year. For 2008, the finance and insurance sector decreased its share from 60.1 percent to 16.4 percent, while the real estate and rental and leasing sector share increased from 13.8 percent to 16.4 percent. The professional, scientific, and technical services sector reported the largest share, 26.8 percent.

- ❑ Despite a decrease in 2008, partners classified as individuals again reported the largest share of income (loss) allocated to partners, receiving \$231.6 billion. Tax Years 2006 and 2007 were the only years since data have been collected that partners classified as corporations surpassed partners classified as individuals as the top income (loss) recipients. Partners classified as corporations received only \$52.2 billion, a significant decrease from the \$433.7 billion received for 2007. Individuals who were limited partners were again the largest group of income (loss) recipients for 2008, receiving \$147.9 billion, approximately half the \$290.4 billion received for 2007. This group had been the largest recipient for 4 of the last 5 years, only surpassed for 2007 by both corporate limited partners and partnership limited partners. Corporate limited partners received only \$24.4 billion for 2008, down from the \$317.3 billion received for 2007. Partnership limited partners received only \$20.3 billion for

² Nearly a quarter of all partnerships (24.6 percent)—generally those with total assets of less than \$1,000,000 and total receipts of less than \$250,000—were not required to file a balance sheet with their returns. Table 3 presents data by industry and by profit status for the 2,372,838 partnerships (75.4 percent of all partnerships) that did file balance sheets. (See the “Explanation of Selected Terms” section for additional information on assets and liabilities.). For further information, see McMahon, Paul (2003), “Regulatory Exemptions and Item Nonresponse,” Proceedings of the Section on Survey Research Methods,” American Statistical Association.

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Figure D

Partnership Total Net Income (Loss), Total Receipts, and Total Assets, by Selected Industrial Group, Tax Years 2007–2008

[Money amounts are in thousands of dollars]

Industrial group	Total net income (loss)		Percentage change	Total receipts		Percentage change	Total assets		Percentage change
	2007	2008		2007	2008		2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	683,367,402	458,185,323	-33.0	5,897,350,443	5,880,052,195	-0.3	20,386,133,966	19,259,803,843	-5.5
Agriculture, forestry, fishing, and hunting	2,659,050	1,710,324	-35.7	43,529,280	43,593,897	0.1	143,214,005	157,201,679	9.8
Mining	40,724,103	57,255,406	40.6	136,148,225	196,423,063	44.3	241,479,800	328,424,381	36.0
Utilities	5,990,135	1,532,973	-74.4	143,948,592	202,493,108	40.7	162,251,295	252,500,285	55.6
Construction	9,317,222	-2,244,235	-124.1	316,585,610	279,349,018	-11.8	334,871,919	302,677,076	-9.6
Manufacturing	64,246,906	36,960,857	-42.5	890,410,375	1,080,682,066	21.4	597,774,610	829,130,089	38.7
Wholesale trade	20,526,996	15,432,077	-24.8	539,854,943	669,482,691	24.0	190,510,489	191,563,577	0.6
Retail trade	3,517,750	2,395,677	-31.9	398,843,028	415,373,543	4.1	130,973,828	135,885,608	3.8
Transportation and warehousing	7,214,375	4,893,533	-32.2	127,223,883	157,589,028	23.9	193,978,711	257,191,838	32.6
Information	34,217,098	30,678,472	-10.3	264,055,079	273,301,002	3.5	586,178,169	580,601,635	-1.0
Finance and insurance	322,704,308	218,690,507	-32.2	1,539,487,118	1,137,021,996	-26.1	12,264,159,118	10,399,685,897	-15.2
Securities, commodity contracts, and other financial investments and related activities	262,550,530	168,526,863	-35.8	1,280,864,322	928,452,079	-27.5	10,005,467,990	8,715,415,775	-12.9
Securities and commodity contracts and exchanges	-6,961,740	-54,165,335	-678.0	103,874,801	91,824,996	-11.6	1,438,087,603	1,850,835,758	28.7
Other financial investment activities	269,512,270	222,692,198	-17.4	1,176,989,521	836,627,082	-28.9	8,567,380,386	6,864,580,017	-19.9
Funds, trusts, and other financial vehicles	48,735,951	40,111,733	-17.7	155,484,740	102,053,280	-34.4	1,723,830,887	1,210,293,903	-29.8
Other finance and insurance	11,417,827	10,051,912	-12.0	103,138,056	106,516,638	3.3	534,860,241	473,976,219	-11.4
Real estate and rental and leasing	38,987,364	4,269,544	-89.0	520,300,572	409,456,594	-21.3	4,353,858,585	4,593,705,588	5.5
Real estate	31,699,174	-4,131,463	-113.0	481,552,337	368,384,648	-23.5	4,226,681,883	4,461,546,292	5.6
Lessors of residential buildings and dwellings and cooperative housing	-7,719,577	-13,880,020	-79.8	84,509,490	63,631,934	-24.7	987,318,998	1,082,482,054	9.6
Lessors of nonresidential buildings (except mini-warehouses)	34,344,538	32,164,612	-6.3	125,307,732	111,448,081	-11.1	1,697,058,954	1,815,990,817	7.0
Lessors of mini-warehouses and self-storage units	726,391	1,054,627	45.2	2,787,957	2,995,461	7.4	45,630,595	46,691,499	2.3
Lessors of other real estate property	3,108,007	906,524	-70.8	21,208,687	25,952,541	22.4	204,293,472	224,829,848	10.1
Other real estate activities	1,239,815	-24,377,207	-2,066.2	247,738,471	164,356,632	-33.7	1,292,379,863	1,291,552,074	-0.1
Rental and leasing services and lessors of nonfinancial intangible assets	7,288,190	8,401,007	15.3	38,748,234	41,071,946	6.0	127,176,703	132,159,296	3.9
Professional, scientific, and technical services	81,993,100	81,383,579	-0.7	374,490,095	410,488,010	9.6	185,401,395	191,215,407	3.1
Management of companies (holding companies)	26,190,865	-13,301,196	-150.8	104,176,195	81,507,756	-21.8	523,459,471	524,959,284	0.3
Administrative and support and waste management and remediation services	3,915,669	1,817,566	-53.6	77,954,523	80,461,850	3.2	47,080,810	48,979,816	4.0
Educational services	123,520	445,020	260.3	4,856,622	5,020,943	3.4	3,648,616	3,316,811	-9.1
Health care and social assistance	20,126,836	22,849,335	13.5	181,172,063	193,469,257	6.8	103,239,106	110,567,439	7.1
Arts, entertainment, and recreation	-658,850	-1,497,153	-127.2	56,998,798	59,286,866	4.0	82,850,820	86,455,108	4.4
Accommodation and food services	714,999	-4,967,542	-794.8	152,259,141	157,430,138	3.4	220,110,575	246,135,457	11.8
Other services	853,706	-125,736	-114.7	24,841,398	27,449,113	10.5	20,105,622	19,442,353	-3.3
Nature of business not allocable	* 2,249	* 6,318	* 180.9	* 214,905	* 172,255	* -19.8	* 987,022	* 164,517	* -83.3

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

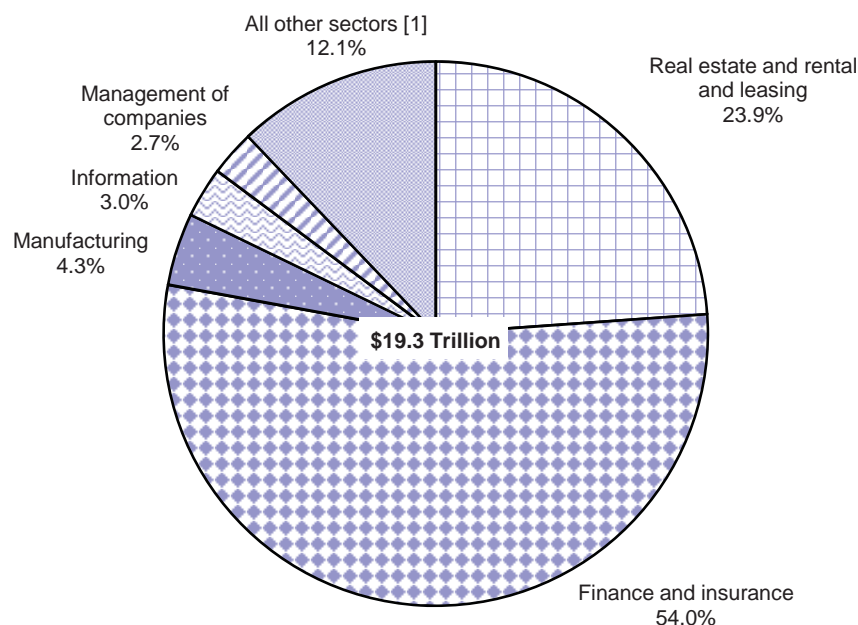
2008, also a significant decrease from the \$298.8 billion received for 2007 (Table 5).

- Net rental real estate income (loss) for all partnerships showed the second largest decrease since this amount was first reported separately on the tax return for 1987. This item decreased \$11.3 billion to a \$12.5-billion loss (Figure F).

Approximately one-half, or \$6.1 billion, of the \$11.3 billion decrease for 2008 was caused by total real estate rental expenses increasing more rapidly than gross rents from rental real estate (Table 4). Total real estate rental expenses increased \$34.1 billion to \$424.9 billion, while gross rents from rental real estate increased only \$28.0 billion to \$431.7 billion.

Figure E

Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2008



[1] "All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

- ❑ **Tax law changes**—For tax years beginning in 2008, the maximum Internal Revenue Code section 179 expenses deduction was increased from \$125,000 to \$250,000 and from \$160,000 to \$285,000 for qualified enterprise zone and renewal community property. This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$800,000, an increase from the \$500,000 limit in effect for 2007. Also, the Hurricane Katrina housing credit from pass-through entities could no longer be claimed, so it was removed from the *General Business Credit* (Form 3800).

Allocations to Partners

Partnerships are not taxed directly. Instead, their income, credits, and deductions flow through to

the partners for inclusion on the partners' own tax returns. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 5 presents data on the different types of partnership income (or losses) and deductions allocated to partners for selected industrial groups. These data were obtained from Schedule K, *Partners' Distributive Share Items*, of the partnership return, which reports amounts for each component by type of partner.

For 2008, all partnerships reported a total of \$710.6 billion for total income (loss) available for allocation, before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$319.9 billion. The difference between total income (loss) and total deductions resulted in \$390.8 billion of total income (loss) minus total deductions

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Figure F

Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2007–2008

[Money amounts are in thousands of dollars]

Industrial group	2007	2008	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
All industries	-1,219,460	-12,517,724	-11,298,264	-926.5
Finance and insurance	-3,170,135	-4,276,479	-1,106,344	-34.9
Real estate and rental and leasing	3,275,313	-6,811,238	-10,086,551	-308.0
Real estate	3,085,957	-6,916,686	-10,002,643	-324.1
Lessors of residential buildings and dwellings and co-operative housing	-11,698,118	-15,057,157	-3,359,039	-28.7
Lessors of nonresidential buildings (except mini-warehouses)	26,140,306	25,515,885	-624,421	-2.4
Lessors of mini-warehouses and self-storage units	813,746	1,133,638	319,892	39.3
Lessors of other real estate property	1,962,404	388,646	-1,573,758	-80.2
Other real estate activities	-14,132,381	-18,897,698	-4,765,317	-33.7

NOTE: Detail may not add to totals because of rounding.

available for allocation to partners. Of this amount, \$395.2 billion were identified as allocated by type of partner. The difference between the total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed (Table 5).

Between 2007 and 2008, total income (loss) minus total deductions available for allocation decreased \$1,120.9 billion to \$390.8 billion. This was the largest decrease since data have been collected. The finance and insurance sector reported the largest decrease for 2008, declining \$845.1 billion to \$63.9 billion. Although the real estate and rental and leasing sector typically reports the first or second largest increase for this amount, this sector reported a decrease for the third consecutive year. For 2008, this sector decreased \$143.8 billion to \$64.3 billion, while for 2007 and 2006, this sector decreased \$5.9 billion and \$41.5 billion, respectively. The third largest decrease in total income (loss) minus total deductions available for allocation was reported by the management of companies sector, which decreased \$53.7 billion to a \$1.8-billion loss between 2007 and 2008. Only 3 of the 20 sectors reported an increase for 2008. Together, the mining; professional, scientific, and technical services; and education services sectors reported a total increase of only \$8.2 billion.

Partners classified in the professional, scientific, and technical services sector received \$104.7 billion of the \$390.8 billion of total income (loss) minus to-

tal deductions available for allocation reported for all partnerships, the largest share received by any sector (Table 5). The second and third largest shares were received by partners classified in the real estate and rental and leasing sector and finance and insurance sector, \$64.3 billion and \$63.9 billion, respectively. Since NAICS (North American Industry Classification System) data were first reported in 1998, partners classified in the finance and insurance sector have always reported the largest share, followed by partners classified in the real estate and rental and leasing sector, and then partners classified in the professional, scientific, and technical services sector. The exception was in 2002, when the largest share was received by real estate and rental and leasing, followed by professional, scientific, and technical services, and then finance and insurance.

With the exception of 2006 and 2007, partners classified as individuals have consistently surpassed corporations as the top income (loss) recipients. For 2008, partners classified as individuals again reported the largest share, receiving \$231.6 billion, a decrease from the \$374.8 billion for 2007. For 2008, partners classified as corporations received \$52.2 billion, a significant decrease from the \$433.7 billion received for 2007. For 2008, partners classified as partnerships also surpassed corporations, receiving \$62.5 billion (Table 5).

For 2008, individuals who were limited partners were again the largest recipients of income (loss), receiving \$147.9 billion, approximately half of the \$290.4 billion received for 2007. This group had

been the largest for 4 of the last 5 years, only surpassed in 2007 by both corporate limited partners and partnership limited partners. Corporate limited partners dropped from the largest recipient in 2007 to the sixth largest in 2008. For 2007, this group received \$317.3 billion but only received \$24.4 billion for 2008. Partnership limited partners dropped from the second largest income recipient group in 2007 to the seventh largest in 2008. For 2007, this group received \$298.8 billion but only \$20.3 billion for 2008. The second largest group of income (loss) recipients for 2008 was individuals who were general partners, receiving \$83.7 billion, only a slight change from the \$84.4 billion received for 2007. This group had been the seventh largest income (loss) recipient for 2007 and had not been the second largest group since 2003.

Finance and insurance

For 2008, the finance and insurance sector reported the largest share of both total net income (loss) and total assets for all partnerships, 47.7 percent and 54.0 percent, respectively (Figure D). For the prior year, this group's share was 47.2 percent and 60.2 percent, respectively. While this sector's share of total net income (loss) has risen for each of the last 6 years, 2008 was the first year during that period that its share of total assets decreased. This sector's 2002 share for total net income (loss) and total assets was 33.0 percent and 49.4 percent, respectively. The finance and insurance sector continued to report the largest share of total receipts, but declined from a 26.1-percent share for 2007 to a 19.3-percent share for 2008. The finance and insurance sector has reported the largest share for the periods 1998 through 2001 and 2005 through 2008, while the manufacturing sector reported the largest share for the period 2002 through 2004.

Partnerships classified in the finance and insurance sector accounted for 10.2 percent of all partnerships and 24.8 percent of all partners for all partnerships (Figure B). For the prior year, this sector's share was 10.0 percent and 23.9 percent, respectively. This group's share of the total number of partnerships and partners has remained relatively constant in recent years, reporting 11.7 percent and 21.9 percent, respectively, for 2002. Within this sector, the other financial investment activities industrial group was dominant. This industrial group reported 66 percent or more of the sector's num-

ber of partnerships, number of partners, total net income (loss), total receipts, and total assets for 2008 (Figures B and D). This group reported 69 percent or more for 2007 and 65 percent or more for 2006.

Real Estate and Rental and Leasing

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2008, this sector included 47.3 percent of all partnerships and 35.5 percent of all partners, approximately the same as the 48.1 percent and 36.7 percent respectively for the prior year (Figure B). In addition, partnerships classified in this sector accounted for 0.9 percent of total net income (loss), 7.0 percent of total receipts, and 23.9 percent of total assets for all partnerships (Figure D). For the prior year, these percentages were 5.7 percent, 8.8 percent, and 21.4 percent respectively.

Partnerships within this sector reported positive total net income (loss) for 15 consecutive years, starting with 1994. Prior to 1994, these partnerships reported total net losses for most years on record. This sector was second only to the finance and insurance sector for size of total assets and, for total receipts, was sixth to the finance and insurance sector, the manufacturing sector, the wholesale sector, and for the first time, the retail trade sector, and professional, scientific, and technical services sector. For total net income (loss), this sector was ninth after the finance and insurance; professional, scientific, and technical services; mining; manufacturing; information; health care and social assistance; wholesale trade; and transportation and warehousing sectors. This was the first year that total net income (loss) for information; health care and social assistance; wholesale trade; and transportation and warehousing surpassed that for real estate and rental and leasing.

For 2008, for the real estate and rental and leasing sector, total net income (loss) decreased 89.0 percent, or \$34.7 billion, to \$4.3 billion from the previous year. This was the largest decrease in more than 20 years and was the fourth decrease in the last decade. The third decrease was the 34.4-percent decrease for 2007. The second decrease was 17.6 percent for the period 2005 to 2006, and the first was an 11.4-percent decrease reported for the period 2001 to 2002. Within the real estate and rental and leasing sector, the real estate industry group reported 90 per-

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cent or more of the sector's number of partnerships, number of partners, total receipts, and total assets. (Figures B and D)

Net Rental Real Estate Income (Loss)

Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Net rental real estate income (loss) decreased \$11.3 billion to a \$12.5-billion loss (Figure F). This was only the second deficit reported since 1994 and the second largest decrease since this amount was first broken out separately in 1987. The decrease was only surpassed by the \$16.3-billion loss reported for 2006 to 2007. This decrease was also the eighth reported in the last 9 years. Since 1999, the only increase (\$7.8 billion) was for the period 2000 to 2001. Approximately one-half, or \$6.1 billion, of the \$11.3-billion decrease for 2008 was caused by total real estate rental expenses increasing more rapidly than gross rents from rental real estate. Total real estate rental expenses increased \$34.1 billion to \$424.9 billion, while gross rents from rental real estate increased only \$28.0 billion to \$431.7 billion (Table 4). An additional \$3.1 billion of the decrease in net rental real estate income (loss) for 2008 was caused by a decrease in net income (loss) from partnerships, estates, and trusts. This amount decreased from a \$16.9-billion loss for 2007 to a \$20.0-billion loss for 2008.

Partnerships classified in the real estate industry group continued to report the overwhelming share, \$6.9 billion loss, of the net rental real estate income (loss) for all partnerships. Within this industry group, lessors of nonresidential buildings (except miniwarehouses) reported \$25.5 billion for net rental real estate income while other real estate activities and lessors of residential buildings and dwellings reported net losses of \$18.9 billion and \$15.1 billion, respectively. For 2007, these two groups reported net losses of \$14.1 billion and \$11.7 billion, respectively. In addition, partnerships classified in the finance and insurance reported net losses from rental real estate of \$4.3 billion for 2008, an increase from the \$3.2-billion loss reported for 2007.

Partnerships by Entity Type

Partnerships were asked to classify themselves into six distinct entity types: domestic general partnership, domestic limited partnership, domestic limited

liability company, domestic limited liability partnership, foreign partnership, or "other" partnership (Figures G, H, I and J). (See the "Explanation of Selected Terms" section for the definitions of various entity types.)

For 2008, the number of limited liability companies (LLCs) increased 4.4 percent since the previous year to 1,898,178, representing 60.3 percent of all partnerships and surpassing all other entity types for the seventh consecutive year (Figures G and H). Prior to 2002, domestic general partnerships had consistently been the most common type of partnership. The number of domestic general partnerships has decreased every year for more than 10 years, except for a slight increase in 2005. For 2008, the number of general partnerships decreased 3.5 percent to 669,601, which is a 42.6-percent decrease from a peak of 1,167,036 in 1995. In contrast, the number of limited liability companies increased during the same period, from 118,559 in 1995 to 1,898,178. While the number of limited partnerships generally increased during the past decade, the numbers declined for both 2007 and 2008, 1.5 percent and 3.4 percent, respectively.

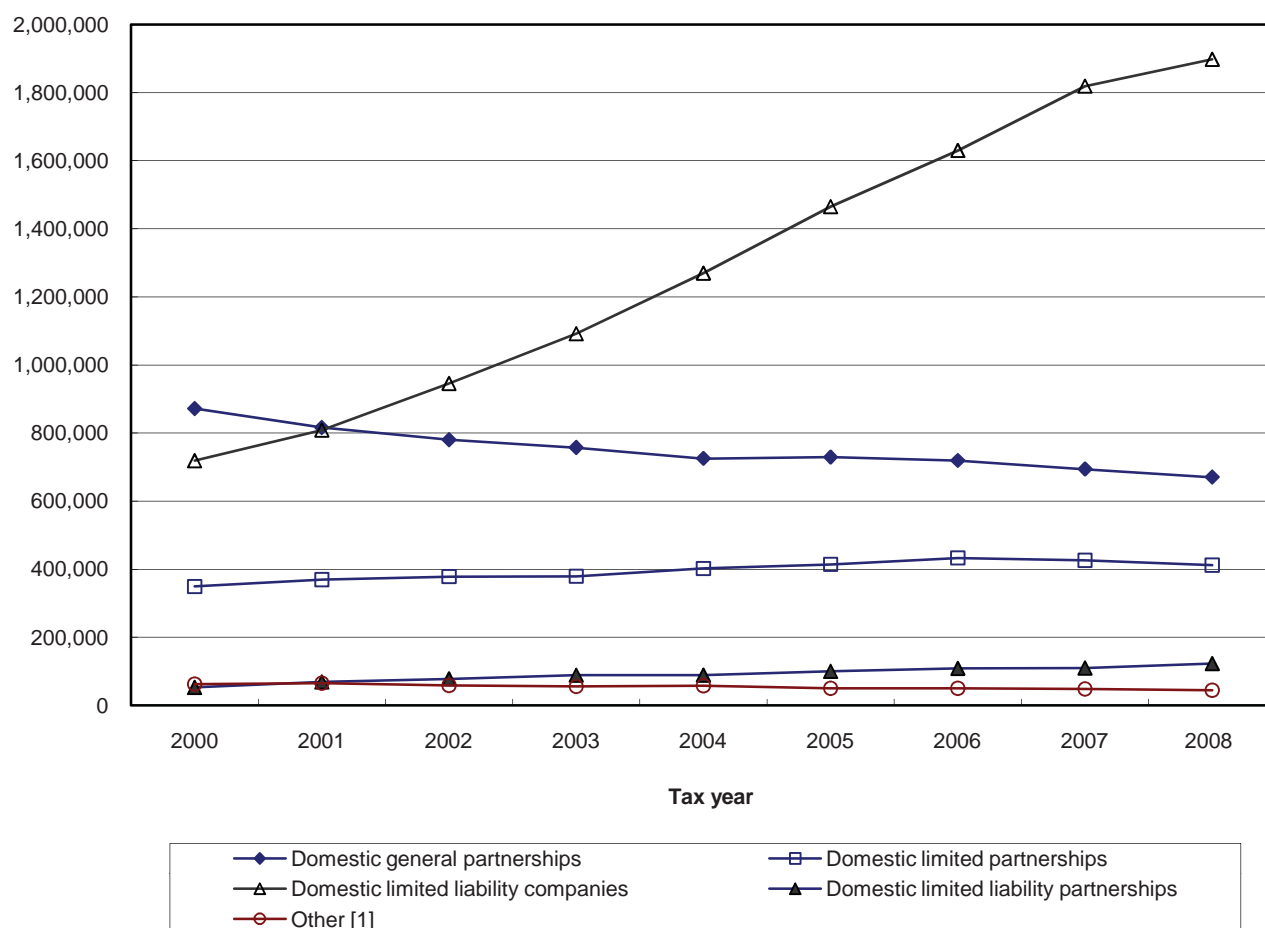
Even though LLCs were the most prevalent type of partnership, limited partnerships continued to report the largest share of overall partnership profits. For 2008, total net income (loss) for limited partnerships declined \$32.5 billion to \$178.3 billion (Table 8). This was the second consecutive decline since 2002. Profits for LLCs also declined from \$192.1 billion in 2007 to \$54.7 billion in 2008. Profits for general partnerships also decreased from \$97.0 billion to \$80.4 billion; however, due to the larger decline in LLC profits, general partnership profits surpassed LLC profits for the first time in 4 years. For 2008, the \$305.2-billion loss for LLCs continued to be larger than the combined losses, \$123.8 billion, for both general and limited partnerships (Figure I).

Domestic limited liability companies and general partnerships showed increases in the number of partners reported in 2008, while limited partnerships reported a decline. The number of partners in limited liability companies increased as it has each year for more than a decade. (Owners of a limited liability company are referred to as "members" instead of partners.) In addition, the number of partners in general partnerships increased for the first time in 10 years, from approximately 2,540,000 to 2,623,000.

Figure G

Number of Partnerships by Type of Entity, Tax Years 2000-2008

Number of partnerships



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box. See Figure H for the number of partnerships for each of these categories.

In contrast, the number of partners in limited partnerships decreased from approximately 7,517,000 to 7,055,000. The number of partners in both general and limited partnerships that show a profit exceeds the number that show a loss. Limited liability companies, however, have similar numbers of partners reporting a profit or loss. (Figure J)

For LLCs, the finance and insurance sector reported the largest share of total assets, 35.4 percent, followed by the real estate and rental and leasing sector, 33.0 percent (Table 6). Also, the finance and in-

surance sector accounted for 67.7 percent of the total income (loss) for LLCs.

The real estate and rental and leasing sector continued to account for the largest portion of general partnerships, and limited partnerships, and LLCs, 35.6 percent, 59.9 percent, and 50.0 percent, respectively (Table 8). The second largest share for all three groups was the finance and insurance sector, 11.1 percent, 18.9 percent and 7.8 percent, respectively. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

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Figure H

Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 1998–2008

[Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1998	1,855	649	296	206	137	257	213	17	9	[2]	[2]	42	29
1999	1,937	620	278	224	130	318	271	28	14	[2]	[2]	35	17
2000	2,058	589	283	215	134	383	335	32	21	1	2	40	21
2001	2,132	552	263	237	132	429	380	40	29	3	2	40	25
2002	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

[2] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Figure I

Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 1998–2008

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1998	186.6	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	[2]	[2]	12.2	2.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	[2]	[2]	12.8	1.4
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

[2] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Figure J

Numbers of Partners, by Type of Entity and Profit Status, Tax Years 1998–2008

[Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1998	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	[2]	[2]	399	227
1999	15,353	2,465	1,025	6,767	2,177	1,298	969	153	53	[2]	[2]	360	85
2000	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227
2001	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	48
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,671	3,853	333	205	392	145	834	169

[1] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

[2] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Electronically Filed (ELF) Partnership Returns

Starting in 1986, the Internal Revenue Service (IRS) offered the option of using electronic media for filing Form 1065 returns. Beginning in Tax Year 2000, partnerships with more than 100 partners were required to file their returns electronically. However, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement to file its return electronically. Other partnerships generally had the option to file electronically.

There were 974,739 partnerships that filed electronically for 2008, an increase of 43.2 percent from the 680,560 returns for 2007. These partnerships represented 10.9 million partners for 2008, a 22.5-percent increase from the 8.9 million partners for 2007. The electronically filed returns for 2008 represented 31.0 percent of all partnerships, 56.4 percent of all partners, 24.8 percent of total assets, and 35.8 percent of total net income (loss).

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, was introduced for Tax Year

1998. Unlike a regular partnership that reports the partners' allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and only passes the net amounts through to partners. For 2008, only 99 partnerships filed Form 1065-B, which is similar to the 100 filed for 2007. The number of partners decreased from 35,197 for 2007 to 29,873. Total net income (loss) decreased from \$505.8 million in 2007 to \$491.0 million in 2008. Total assets also decreased from \$21.8 billion for 2007 to \$13.2 billion.

Data Sources and Limitations

Tax Year 2008 statistics are estimates based on a stratified probability sample of 34,496 returns selected from a population of 3,345,708 partnerships.³ Tax Year 2008 covers returns processed by the IRS during Calendar Year 2009. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of income For Electing Large Partnerships*, to report income or loss, deductions,

³ For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes", Proceedings of the Section on Survey Research Methods, American Statistical Association.

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tax credits, and other tax-related items generated by the partnership. The statistics are only for *active partnerships*, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.04 percent to 100 percent and were weighted to represent the total population. There were 451 sampled returns that were ruled “out of scope,” because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 34,053 returns and an estimated overall active population of 3,146,006.

Because data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CVs), the ratio of an estimate’s standard error to the estimate, are used to measure this magnitude. Figure K presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

Notes for Tables

All money amounts and frequencies in the tables are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. A footnote at the end of the table describes how to identify such combinations or deletions. In other cases, an estimate based on fewer than ten returns, not selected at the 100-percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

Figure K

Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2008

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries	0.58	0.16	0.21	0.21
Agriculture, forestry, fishing, and hunting	8.65	5.25	5.23	5.15
Mining	15.99	1.98	1.47	1.82
Utilities	37.77	1.62	0.48	0.58
Construction	6.18	3.54	1.94	1.93
Manufacturing	12.87	0.60	0.40	0.41
Wholesale trade	10.73	1.50	0.74	0.74
Retail trade	7.16	2.18	1.35	1.36
Transportation and warehousing	13.06	1.78	1.90	1.90
Information	10.81	0.54	0.76	0.88
Finance and insurance	4.93	0.27	1.50	1.19
Real estate and rental and leasing	1.30	0.62	2.38	2.33
Professional, scientific, and technical services	6.62	2.48	1.55	1.71
Management of companies	14.94	1.81	3.63	2.39
Administrative and support and waste management and remediation services	12.53	4.52	3.93	3.87
Educational services	16.94	18.79	14.11	14.23
Health care and social assistance	3.60	2.13	1.46	1.53
Arts, entertainment, and recreation	12.69	4.43	4.38	4.26
Accommodation and food services	6.63	3.17	2.88	2.80
Other services	11.98	11.41	7.17	7.23
Nature of business not allocable	64.33	92.72	57.84	60.63

Item [1]	Coefficients of variation—continued	
	All industries	
	(5)	
Number of partnerships	0.58	
Number of partners	2.02	
Total assets	0.16	
Total income	0.21	
Business receipts	0.19	
Total deductions	0.21	
Cost of goods sold	0.27	
Interest paid	0.86	
Taxes and licenses	0.64	
Depreciation	0.85	
Ordinary business income	0.68	
Ordinary business loss	0.91	
Interest income	0.66	
Portfolio income (loss) distributed directly to partners	3.16	
Net rental real estate income	2.22	
Net rental real estate loss	2.06	
Other net rental income	4.84	
Other net rental loss	2.53	
Total net income (loss)	1.62	
Total income (loss) minus total deductions available for allocation	5.47	
Total receipts	0.31	

[1] All data items are displayed in Table 1, except for Total income (loss) minus total deductions.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all of the four

returns sampled at the 100-percent rate and would not receive an asterisk.

Explanation of Selected Terms

Assets and liabilities—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. The total asset requirement was reduced from \$1,000,000 to \$600,000 for partnerships with accounting periods ending before 2008. The assets and liabilities of partnerships that did not provide this information were not estimated. If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. Also, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and should not have been reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

Business receipts—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. Business receipts are the largest component of gross receipts for industry groups, such as manufacturing.

Electing large partnerships—Partnerships that had 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

Electronically filed (ELF) partnerships—Certain partnerships with more than 100 partners were required to file their returns electronically. ELF returns are submitted via electronic media in lieu of paper returns and are verified for mathematical consistency on submission.

Foreign partnerships—Partnerships not created or organized in the United States, or under the law of the United States or of any State, are foreign partner-

ships. In general, if a foreign partnership has gross income from trade or business within the United States or has gross income derived from sources within the United States, it must file a partnership return.

Limited liability companies (domestic)—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. The Schedule B, *Other Information*, has a question to identify LLCs. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass-through tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

Limited liability partnerships (domestic)—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs are available in some States only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts, as well as for the consequences of his or her own actions.

Nonrecourse loans—Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

North American Industry Classification System—Starting with the 1998 SOI partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). Like

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the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, sub-sectors, industry groups, and industries. SIC used the terms industrial division, major group, and industry. Although the complete NAICS system uses 20 sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into 10 industrial divisions in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the industrial division was dropped and the partnership data have been grouped into the same twenty industrial sectors used in the NAICS system, except for the exclusion of public administration and the addition of nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the return. Data within these industrial sectors are classified in industrial groups. The most detailed classification in this article and related tables is the “industry.” The 20 sectors used in this article are listed below.

- ☐ Agriculture, forestry, fishing, and hunting
- ☐ Mining
- ☐ Utilities
- ☐ Construction
- ☐ Manufacturing
- ☐ Wholesale trade
- ☐ Retail trade
- ☐ Transportation and warehousing
- ☐ Information
- ☐ Finance and insurance
- ☐ Real estate and rental and leasing
- ☐ Professional, scientific, and technical services
- ☐ Management of companies (holding companies)

- ☐ Administrative and support and waste management and remediation services
- ☐ Educational services
- ☐ Health care and social assistance
- ☐ Arts, entertainment, and recreation
- ☐ Accommodation and food services
- ☐ Other services
- ☐ Nature of business not allocable

In addition, in 2002 and 2007, the NAICS classification system was updated. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. In 2007, the information sector was updated again, along with one financial industry. The North American Industry Classification publication contains appendices comparing the 2002 and 2007 NAICS United States structure to the 1997 NAICS United States structure.⁴

Partnership industries were determined based on the activity from which the business derived the largest percentage of its total receipts. Total receipts, for industry-coding purposes only, was defined as the sum of:

- ☐ gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ☐ ordinary income from other partnerships, estates, and trusts;
- ☐ net farm profit;
- ☐ net gain from Form 4797;
- ☐ other income (Form 1065, page 1, line 7);
- ☐ other gross rental income;
- ☐ interest income;

⁴ For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>.

- ☐ dividend income;
- ☐ royalties;
- ☐ net short-term capital gain;
- ☐ net long-term capital gain;
- ☐ net section 1231 gain;
- ☐ other income (Form 1065, page 3, line 11);
- ☐ gross rents from rental real estate;
- ☐ net gain from the disposition of property from rental real estate activities; and
- ☐ net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary. (Total receipts for the partnership industry coding purposes differ from total receipts used elsewhere in this article and is defined under Total receipts in this section.)

Partner—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships—A partnership is a relationship between two or more entities or persons who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business, or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income For Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place

of business is outside the United States and even if all of its members are nonresident aliens.

Total net income (loss)—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as ordinary income (loss). After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of:

- ☐ ordinary business income (loss);
- ☐ interest income;
- ☐ dividend income;
- ☐ royalties;
- ☐ net rental real estate income (loss) from Form 8825; and
- ☐ other net rental income (loss)

The sum of these components is a measure of overall partnership profits or losses, which enables comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships for which the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion, or 1.0 percent of the \$301.4 billion reported for total net income (loss).

Total receipts—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- ☐ gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ☐ ordinary income from other partnerships, estates, and trusts;

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- ☐ net farm profit;
- ☐ net gain from Form 4797;
- ☐ other income (Form 1065, page 1, line 7);
- ☐ net rental real estate income;
- ☐ other net rental income;
- ☐ interest income;
- ☐ dividend income;
- ☐ royalties;
- ☐ net short-term capital gain;
- ☐ net long-term capital gain;
- ☐ net section 1231 gain; and
- ☐ other income (Form 1065, page 3, line 11).

Total receipts in Table 7 of this article differs from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of the spring issue of the *Statistics of Income Bulletin*. Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-

term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 7)).

Additional Tabular Data on Tax Stats

For additional Tax Year 2008 partnership tabular data, by size of total assets, for all partnerships, general partnerships, limited partnerships, and limited liability companies, see the Partnership section of the Tax Stats Web pages: www.irs.gov/taxstats/index.html. Also on Tax Stats are tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, Partners' Distributive Share Items, lines 16a-m. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24 except that it displays data for partnerships that did not report foreign transaction data. This site also includes detailed tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	3,146,006	119,323	54,107	44,267	6,308	1,407	13,234
Number of partners	19,300,250	425,776	220,137	134,643	34,966	3,468	32,562
Total assets	19,259,803,843	157,201,679	43,116,238	48,239,968	54,230,447	5,346,662	6,268,364
Income and deductions from a trade or business:							
Total income	4,700,988,521	36,681,433	9,650,092	10,756,710	2,741,227	1,877,196	11,656,208
Business receipts	4,343,871,123	28,040,311	3,769,054	8,578,313	2,627,403	1,699,489	11,366,052
Ordinary income from other partnerships and fiduciaries	94,616,213	423,922	259,010	39,721	* 4,612	116,822	* 3,757
Farm net profit	7,466,233	7,220,255	5,377,992	1,793,776	* 1,046	0	* 47,441
Net gain, noncapital assets	17,695,771	522,402	142,348	252,468	* 51,739	* 34,713	41,134
Other income	237,339,181	474,543	101,688	92,432	56,426	26,173	197,824
Total deductions	4,590,182,624	37,468,411	6,720,165	13,581,746	3,661,914	1,892,130	11,612,456
Cost of good sold [1]	2,717,033,028	20,761,590	2,568,861	6,974,089	1,769,657	* 988,330	8,460,653
Inventory, beginning of year	278,201,115	2,406,202	335,443	953,750	* 225,448	* 119,865	771,696
Purchases	1,844,775,281	15,445,093	1,583,876	4,948,753	1,079,886	158,191	7,674,387
Cost of labor	113,546,251	810,739	250,235	178,922	* 66,089	* 199,971	115,521
Additional inventory costs (section 263A)	16,839,442	49,399	* 40,933	* 4,673	* -2,136	3,457	2,472
Other costs	744,413,006	5,255,540	1,177,870	1,800,274	739,111	* 620,103	918,181
Less: Inventory, end of year	284,783,978	3,205,383	819,497	912,283	338,742	113,257	1,021,605
Salaries and wages	403,229,369	1,792,091	333,937	502,642	211,123	* 69,214	675,174
Guaranteed payments to partners	51,827,098	833,446	333,702	249,527	126,257	* 15,843	108,117
Rent paid	74,626,236	280,427	44,433	99,472	35,603	23,913	77,006
Interest paid	142,571,532	890,662	121,274	120,683	323,885	162,394	162,426
Taxes and licenses	63,015,850	297,057	56,681	66,821	63,743	13,758	96,055
Bad debts	32,219,946	14,367	* 691	* 2,435	* 1,006	* 713	9,523
Repairs and maintenance	22,463,069	395,471	65,156	104,099	59,155	32,589	134,470
Depreciation	129,739,268	1,246,248	134,010	327,557	115,700	157,318	511,664
Depletion	1,089,961	* 56,131	0	0	* 56,131	0	0
Retirement plans, etc.	13,637,545	25,732	2,082	4,935	* 5,666	208	12,840
Employee benefit programs	29,958,470	88,003	14,504	24,625	* 15,079	* 5,563	28,231
Ordinary loss from other partnerships and fiduciaries	107,174,089	1,049,849	104,536	573,709	320,946	* 49,943	* 716
Farm net loss	6,009,888	5,537,423	1,961,730	3,490,706	* 6,007	0	* 78,981
Net loss, noncapital assets	10,645,567	71,154	* 17,585	53,562	0	0	7
Other deductions	784,941,709	4,128,758	960,983	986,882	551,957	372,343	1,256,593
Ordinary business income (loss)	110,805,898	-786,979	2,929,927	-2,825,036	-920,688	-14,934	43,752
Net income	524,951,632	8,329,683	5,394,695	1,801,270	187,884	* 308,037	637,797
Loss	414,145,735	9,116,661	2,464,768	4,626,306	1,108,572	* 322,971	594,045
Portfolio income (loss) distributed directly to partners	370,840,964	4,160,023	1,298,585	1,048,204	1,420,899	202,852	189,483
Interest income	245,112,463	1,226,887	192,483	152,947	849,328	15,292	16,837
Dividend income	96,314,599	166,535	70,089	44,584	30,836	* 4,620	16,406
Royalties	22,131,102	763,438	* 84,533	459,066	219,686	152	0
Net short-term capital gain (loss)	-125,438,062	-55,491	* -54,372	* -20,646	* 21,175	0	* -1,648
Net long-term capital gain (loss)	132,720,862	2,058,654	1,005,853	412,253	299,874	* 182,788	* 157,887
Net rental real estate income (loss)	-12,517,724	262,048	277,130	-36,493	60,952	0	* -39,541
Net income	96,330,537	547,637	347,372	108,017	91,439	0	808
Loss	108,848,261	285,588	70,242	144,510	* 30,487	0	* 40,349
Other net rental income (loss)	-3,661,014	78,394	8,021	51,505	* 16,415	* 1,997	457
Net income	8,080,754	87,273	* 16,732	51,505	* 16,415	* 2,164	457
Loss	11,741,769	* 8,878	* 8,711	0	0	* 167	0
Total net income (loss) [2]	458,185,323	1,710,324	3,562,183	-2,153,426	256,529	7,126	37,912
Net income	929,264,368	10,305,263	5,866,676	2,282,571	1,197,365	* 318,347	640,305
Loss	471,079,045	8,594,939	2,304,493	4,435,997	940,836	* 311,220	602,393

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	35,047	29,389	2,260	3,397	8,294	203,285	93,977
Number of partners	875,620	790,841	59,010	25,769	156,519	521,633	257,250
Total assets	328,424,381	284,160,702	31,441,222	12,822,457	252,500,285	302,677,076	203,837,161
Income and deductions from a trade or business:							
Total income	168,088,167	135,091,682	21,385,240	11,611,245	197,697,837	272,744,448	155,391,580
Business receipts	158,305,844	126,492,593	20,437,352	11,375,900	194,028,052	268,090,779	152,595,303
Ordinary income from other partnerships and fiduciaries	3,815,013	3,525,446	* 214,999	* 74,568	2,262,620	1,384,609	895,375
Farm net profit	0	0	0	0	0	* 4,411	* 164
Net gain, noncapital assets	2,294,056	2,056,793	162,820	74,444	724,622	138,436	26,546
Other income	3,673,253	3,016,850	570,070	86,333	682,543	3,126,213	1,874,192
Total deductions	119,151,351	87,091,907	21,193,961	10,865,483	197,065,689	275,386,923	163,356,849
Cost of good sold [1]	60,633,649	39,553,174	15,328,299	5,752,176	167,408,717	217,027,524	129,491,538
Inventory, beginning of year	3,277,082	1,553,270	1,465,899	257,913	2,639,940	67,338,688	50,346,931
Purchases	15,853,320	12,308,281	1,727,684	1,817,354	116,947,700	58,088,589	34,006,267
Cost of labor	4,140,988	936,149	1,863,833	1,341,005	726,104	20,636,883	4,876,884
Additional inventory costs (section 263A)	1,294,025	764,353	511,442	* 18,229	363,330	4,216,804	2,980,066
Other costs	39,637,283	25,785,561	11,130,162	2,721,560	48,550,812	128,612,958	82,712,990
Less: Inventory, end of year	3,931,946	1,794,441	1,733,621	403,884	1,819,170	62,795,815	45,916,917
Salaries and wages	3,886,603	2,190,169	647,283	1,049,151	1,248,222	9,628,195	3,665,576
Guaranteed payments to partners	408,927	355,553	* 4,607	48,767	123,417	2,341,367	816,758
Rent paid	633,915	235,427	144,685	253,803	546,973	1,414,195	525,941
Interest paid	3,306,446	2,575,287	549,053	182,106	3,615,631	4,245,148	2,678,202
Taxes and licenses	5,911,101	5,473,048	266,397	171,656	1,051,539	1,911,810	823,265
Bad debts	215,613	183,024	8,183	24,406	101,771	607,542	239,769
Repairs and maintenance	545,935	334,143	91,306	120,485	1,194,867	809,320	390,883
Depreciation	8,986,415	7,237,302	509,416	1,239,697	10,730,424	2,377,603	620,405
Depletion	680,017	44,097	632,194	* 3,726	* 37,164	* 629	440
Retirement plans, etc.	86,066	29,095	45,410	11,561	175,012	140,024	49,866
Employee benefit programs	470,509	266,548	150,137	53,824	136,920	675,506	196,866
Ordinary loss from other partnerships and fiduciaries	1,712,975	1,594,504	* 41,728	* 76,743	583,541	2,677,737	2,440,209
Farm net loss	91,811	91,811	0	0	0	* 1,997	* 603
Net loss, noncapital assets	241,470	227,461	* 13,434	* 574	103,995	485,069	478,209
Other deductions	31,339,900	26,701,264	2,761,829	1,876,806	10,007,494	31,043,257	20,938,320
Ordinary business income (loss)	48,936,816	47,999,775	191,279	745,762	632,148	-2,642,475	-7,965,269
Net income	62,633,228	58,602,045	2,689,280	1,341,902	9,004,663	17,854,688	7,348,340
Loss	13,696,412	10,602,270	2,498,002	596,140	8,372,515	20,497,163	15,313,610
Portfolio income (loss) distributed directly to partners	10,395,515	9,808,443	312,397	274,675	1,221,035	2,600,705	1,433,273
Interest income	1,724,954	1,453,768	181,776	89,411	773,242	1,117,384	644,380
Dividend income	317,983	298,476	* 1,802	* 17,705	104,628	71,782	44,545
Royalties	5,863,125	5,747,579	95,877	* 19,670	479	24,261	20,074
Net short-term capital gain (loss)	-22,359	-31,656	* 6,864	* 2,433	-33,327	91,037	103,455
Net long-term capital gain (loss)	2,511,812	2,340,276	* 26,079	* 145,457	376,012	1,296,242	620,819
Net rental real estate income (loss)	196,200	195,430	855	-85	-98	-804,170	-811,721
Net income	233,930	229,484	* 4,394	52	* 23	268,500	110,530
Loss	37,730	34,055	* 3,538	137	121	1,072,670	922,252
Other net rental income (loss)	216,327	155,767	4,270	* 56,290	22,573	-11,017	-116,233
Net income	219,260	158,700	4,270	* 56,290	* 42,874	119,177	13,889
Loss	* 2,932	* 2,932	0	0	* 20,301	130,193	* 130,122
Total net income (loss) [2]	57,255,406	55,850,795	475,858	928,753	1,532,973	-2,244,235	-8,184,225
Net income	70,521,294	66,134,756	2,912,683	1,473,854	9,663,987	18,704,785	7,646,942
Loss	13,265,888	10,283,961	2,436,825	545,102	8,131,014	20,949,021	15,831,167

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of partnerships	31,954	1,422	25,161	5,371	77,354	8,983	8,470
Number of partners	80,158	3,167	64,044	12,948	184,225	19,249	18,313
Total assets	74,360,529	4,835,276	55,364,677	14,160,576	24,479,386	4,428,546	3,155,116
Income and deductions from a trade or business:							
Total income	48,388,011	7,897,265	9,801,734	30,689,012	68,964,857	11,645,146	10,397,349
Business receipts	47,125,569	7,779,182	9,129,471	30,216,916	68,369,907	11,595,344	10,330,984
Ordinary income from other partnerships and fiduciaries	277,076	* 73,814	* 161,446	* 41,815	212,158	0	* 26,399
Farm net profit	* 4,248	0	* 4,248	0	0	0	0
Net gain, noncapital assets	63,446	14,860	* 17,450	31,137	48,444	6,143	1,809
Other income	917,672	29,409	489,120	399,143	334,349	43,658	38,158
Total deductions	47,739,971	7,107,197	11,572,913	29,059,861	64,290,103	10,620,388	9,693,325
Cost of good sold [1]	40,216,828	5,932,517	8,519,792	25,764,519	47,319,159	8,128,432	7,177,513
Inventory, beginning of year	15,911,106	* 9,320	15,761,629	140,157	1,080,651	58,241	70,958
Purchases	6,733,187	614,433	2,598,552	3,520,203	17,349,135	3,597,492	2,464,773
Cost of labor	4,956,184	959,086	* 58,989	3,938,109	10,803,815	1,623,126	1,748,907
Additional inventory costs (section 263A)	712,717	* 524,696	186,389	* 1,632	524,022	* 246,075	* 40,923
Other costs	27,151,119	3,829,805	4,998,592	18,322,723	18,748,849	3,013,181	2,950,641
Less: Inventory, end of year	15,403,149	* 4,821	15,240,023	158,304	1,475,749	698,119	98,688
Salaries and wages	1,237,089	312,247	242,188	682,653	4,725,530	714,912	727,556
Guaranteed payments to partners	115,937	* 43,218	* 11,416	61,303	1,408,672	253,593	257,444
Rent paid	163,370	36,183	29,308	97,879	724,884	90,039	84,922
Interest paid	1,142,355	33,177	1,001,980	107,197	424,590	51,577	45,209
Taxes and licenses	348,440	61,949	142,605	143,886	740,106	119,661	100,525
Bad debts	252,793	* 2,652	14,882	235,259	114,980	13,217	7,377
Repairs and maintenance	153,823	14,083	42,644	97,096	264,615	50,999	25,929
Depreciation	699,803	263,656	113,514	322,632	1,057,396	120,492	82,525
Depletion	* 189	0	* 189	0	0	0	0
Retirement plans, etc.	42,040	* 9,256	* 4,902	27,881	48,119	9,355	6,775
Employee benefit programs	126,893	28,302	15,794	82,796	351,748	26,570	55,493
Ordinary loss from other partnerships and fiduciaries	220,793	* 363	136,840	83,590	16,735	* 879	* 1,602
Farm net loss	* 25	0	* 25	0	* 1,368	0	* 1,368
Net loss, noncapital assets	4,649	* 86	* 2,638	* 1,925	2,210	* 1	* 19
Other deductions	3,014,947	369,506	1,294,196	1,351,245	7,089,990	1,040,659	1,119,069
Ordinary business income (loss)	648,040	790,068	-1,771,179	1,629,151	4,674,755	1,024,758	704,024
Net income	4,373,992	828,189	912,620	2,633,183	6,132,357	1,140,521	810,499
Loss	3,725,952	* 38,121	2,683,798	1,004,032	1,457,602	115,763	106,474
Portfolio income (loss) distributed directly to partners	1,102,487	27,594	973,030	101,862	64,945	17,640	15,810
Interest income	380,891	27,131	256,078	97,682	92,112	18,147	15,640
Dividend income	21,699	* 1,862	15,372	4,465	5,538	* 584	* 170
Royalties	* 4,146	0	* 3,626	520	* 41	0	0
Net short-term capital gain (loss)	-8,634	* -1,411	* -7,848	625	-3,784	* -1,073	0
Net long-term capital gain (loss)	704,385	* 13	705,802	-1,430	-28,963	* -18	0
Net rental real estate income (loss)	-11,718	27	-12,520	* 775	19,269	* 22,061	* 9,933
Net income	121,918	27	120,970	* 921	* 36,051	* 22,061	* 9,933
Loss	133,636	0	133,490	147	* 16,782	0	0
Other net rental income (loss)	105,017	2,365	* 5,927	* 96,725	* 200	* 267	* -67
Net income	105,021	2,365	* 5,927	* 96,730	* 267	* 267	0
Loss	5	0	0	5	* 67	0	* 67
Total net income (loss) [2]	1,148,074	821,452	-1,502,695	1,829,317	4,791,916	1,065,816	729,701
Net income	4,816,490	854,054	1,146,184	2,816,252	6,241,353	1,181,555	835,857
Loss	3,668,416	* 32,602	2,648,880	986,935	1,449,437	115,739	106,156

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	8,710	17,701	33,490	45,859	2,213	1,616	489
Number of partners	19,505	39,351	87,808	430,090	8,357	5,142	1,848
Total assets	2,999,369	2,879,398	11,016,956	829,130,089	38,852,493	25,374,630	2,675,598
Income and deductions from a trade or business:							
Total income	10,425,839	10,873,280	25,623,243	1,062,814,899	89,291,344	20,915,266	4,817,067
Business receipts	10,352,559	10,820,526	25,270,494	1,032,478,629	88,322,830	20,201,041	4,748,173
Ordinary income from other partnerships and fiduciaries	251	* 56	185,452	5,904,757	211,537	0	* 1,917
Farm net profit	0	0	0	* 12,588	100	* 12,441	0
Net gain, noncapital assets	* 395	11,435	28,662	2,623,175	48,655	7,188	* 2,634
Other income	72,634	41,264	138,635	21,795,751	708,221	694,597	64,343
Total deductions	9,554,902	10,312,903	24,108,585	1,040,210,219	86,755,553	20,241,600	5,007,588
Cost of good sold [1]	7,028,646	7,511,316	17,473,251	866,807,746	74,044,750	12,786,314	4,029,442
Inventory, beginning of year	131,681	134,519	685,252	59,454,333	7,221,445	2,471,184	805,272
Purchases	2,528,212	2,872,754	5,885,904	564,306,215	62,700,297	11,589,240	2,756,283
Cost of labor	1,712,832	2,335,703	3,383,247	32,613,027	3,509,823	156,359	525,263
Additional inventory costs (section 263A)	* 15,919	* 17,751	203,354	3,263,123	233,650	76,020	* 3,065
Other costs	2,751,289	2,238,404	7,795,334	270,426,456	7,576,481	1,207,104	687,084
Less: Inventory, end of year	111,287	87,816	479,840	63,255,408	7,196,945	2,713,593	747,525
Salaries and wages	816,305	731,720	1,735,037	31,118,895	2,404,870	1,838,488	233,824
Guaranteed payments to partners	53,567	599,173	244,896	1,217,610	104,257	* 22,507	* 13,117
Rent paid	108,829	121,580	319,514	4,174,237	356,261	378,414	33,642
Interest paid	71,060	53,342	203,403	14,614,794	685,125	407,723	90,088
Taxes and licenses	132,368	130,814	256,737	8,530,192	318,646	271,383	26,306
Bad debts	16,849	35,165	42,372	1,725,138	52,603	8,676	19,912
Repairs and maintenance	32,463	30,080	125,144	2,705,054	318,351	116,126	11,349
Depreciation	92,113	100,365	661,901	19,991,785	759,128	524,566	26,740
Depletion	0	0	0	282,296	0	0	0
Retirement plans, etc.	17,524	3,933	10,533	2,913,791	83,192	168,839	6,735
Employee benefit programs	120,196	27,419	122,070	5,088,419	324,213	194,659	22,977
Ordinary loss from other partnerships and fiduciaries	9,118	3,564	* 1,572	1,234,384	111,808	* 161,884	* 2,038
Farm net loss	0	0	0	* 15,793	2,193	* 13,600	0
Net loss, noncapital assets	* 1,435	0	754	122,200	4,430	* 1,171	3
Other deductions	1,054,431	964,431	2,911,401	79,667,883	7,185,727	3,347,249	491,416
Ordinary business income (loss)	870,936	560,377	1,514,658	22,604,681	2,535,791	673,666	-190,521
Net income	979,580	808,749	2,393,007	58,003,556	3,521,985	1,113,168	75,053
Loss	108,644	248,372	878,349	35,398,875	986,194	439,502	265,574
Portfolio income (loss) distributed directly to partners	8,122	-30,157	53,530	14,880,341	673,650	531,101	-11,088
Interest income	7,448	7,809	43,068	5,728,610	199,877	287,993	3,779
Dividend income	372	* 613	3,799	5,425,339	355,613	159,658	322
Royalties	0	0	* 41	2,233,833	110,477	* 13,823	* 16,326
Net short-term capital gain (loss)	5	* -823	* -1,893	43,753	-17	* 14,937	-200
Net long-term capital gain (loss)	297	* -37,756	* 8,514	1,448,805	7,700	* 54,690	-31,315
Net rental real estate income (loss)	* 308	* -15,548	* 2,515	34,950	2,909	* 3,247	* 1,789
Net income	* 343	0	* 3,714	39,717	3,488	* 4,587	* 1,789
Loss	* 35	* 15,548	* 1,199	4,767	* 579	* 1,341	0
Other net rental income (loss)	0	0	0	933,444	2,220	255,780	0
Net income	0	0	0	942,853	2,488	255,780	0
Loss	0	0	0	9,409	268	0	0
Total net income (loss) [2]	879,065	553,250	1,564,083	36,960,857	3,206,887	1,394,166	-168,305
Net income	987,141	813,153	2,423,647	70,611,781	4,153,792	1,704,410	76,769
Loss	108,076	259,902	859,564	33,650,924	946,905	310,244	245,074

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	2,339	* 112	2,532	464	6,338	603	4,235
Number of partners	7,588	* 567	7,270	1,739	16,854	125,110	149,247
Total assets	2,493,196	* 648,010	6,454,985	42,187,857	3,711,646	139,872,117	147,721,708
Income and deductions from a trade or business:							
Total income	5,063,934	* 420,471	11,402,135	25,495,258	6,436,858	405,509,869	186,773,095
Business receipts	4,942,194	* 420,254	10,769,593	25,115,131	6,391,775	401,424,057	179,420,217
Ordinary income from other partnerships and fiduciaries	1,715	0	383	3,653	384	1,049,224	3,384,939
Farm net profit	0	0	47	0	0	0	0
Net gain, noncapital assets	* 99	0	513,684	11,899	6,554	689,867	36,570
Other income	119,926	216	118,428	364,574	38,145	2,346,721	3,931,370
Total deductions	5,163,266	* 443,175	11,815,866	25,201,978	6,712,802	396,012,770	170,474,694
Cost of good sold [1]	3,220,947	* 368,166	9,087,905	21,329,563	3,221,088	366,036,371	138,380,569
Inventory, beginning of year	659,086	* 45,359	1,935,562	2,618,117	311,882	8,419,984	9,313,273
Purchases	2,565,649	* 308,997	6,110,661	10,524,326	1,667,251	219,614,391	73,381,507
Cost of labor	235,238	* 45,580	858,734	2,814,188	611,875	612,229	2,033,351
Additional inventory costs (section 263A)	62,430	0	78,806	920,331	18,050	548,044	570,717
Other costs	458,368	* 20,816	1,630,954	7,181,757	862,547	145,093,717	62,879,750
Less: Inventory, end of year	759,825	* 52,585	1,526,813	2,729,156	250,518	8,251,994	9,798,029
Salaries and wages	569,711	* 12,836	750,775	882,660	1,087,781	1,681,398	5,104,266
Guaranteed payments to partners	15,307	0	38,623	* 35,061	234,203	* 85,142	49,371
Rent paid	118,348	* 1,946	118,753	100,637	157,203	408,917	457,869
Interest paid	148,293	* 480	226,827	1,016,096	90,726	1,176,697	1,866,630
Taxes and licenses	46,006	* 927	109,755	70,379	134,852	4,787,561	584,192
Bad debts	12,922	* 12,551	12,345	23,334	8,751	36,028	39,834
Repairs and maintenance	12,065	* 35	63,162	119,620	61,350	520,168	670,343
Depreciation	44,435	* 90	283,141	153,298	268,094	3,115,793	2,245,826
Depletion	0	0	0	0	0	83	252,558
Retirement plans, etc.	5,757	490	10,342	23,281	11,224	972,509	394,855
Employee benefit programs	31,604	* 426	90,703	57,307	96,912	196,768	450,975
Ordinary loss from other partnerships and fiduciaries	* 2,710	0	* 127,297	* 61,795	* 733	134,226	423,638
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	25	0	* 52	* 2,026	* 242	14,441	13,390
Other deductions	935,134	* 45,228	896,187	1,326,923	1,339,642	16,846,669	19,540,378
Ordinary business income (loss)	-99,332	* -22,704	-413,731	293,280	-275,944	9,497,099	16,298,402
Net income	226,484	* 29,203	504,255	748,074	515,460	12,316,005	21,733,237
Loss	325,815	* 51,907	917,986	454,794	791,404	2,818,906	5,434,835
Portfolio income (loss) distributed directly to partners	376,261	* 20	78,594	722,935	17,840	6,301,270	2,405,832
Interest income	44,663	* 20	21,487	710,596	14,263	1,607,637	978,631
Dividend income	0	0	* 3,833	91	* 1,365	4,098,042	404,350
Royalties	* 9,376	0	37	5,556	0	5,775	973,808
Net short-term capital gain (loss)	0	0	* 45,967	-1,776	0	136	* 93
Net long-term capital gain (loss)	* 322,222	0	* 7,269	8,467	* 2,212	589,680	48,949
Net rental real estate income (loss)	24	0	* 495	* 298	* -634	* 3,260	1,964
Net income	24	0	* 623	* 300	0	* 3,260	2,075
Loss	0	0	128	3	* 634	0	111
Other net rental income (loss)	0	0	453	* 3,394	0	317,866	10,749
Net income	0	0	453	* 3,428	0	317,866	10,749
Loss	0	0	0	34	0	0	0
Total net income (loss) [2]	-45,268	* -22,684	-387,425	1,013,216	-260,950	15,529,678	18,667,904
Net income	276,445	* 29,223	527,064	1,459,248	520,762	18,174,410	23,806,086
Loss	321,714	* 51,907	914,489	446,032	781,712	2,644,731	5,138,182

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	2,687	1,148	493	7,336	2,242	4,440	809
Number of partners	12,194	3,623	2,120	17,922	9,204	27,234	3,120
Total assets	16,020,574	8,287,922	17,288,321	15,000,926	17,635,619	27,377,152	3,711,762
Income and deductions from a trade or business:							
Total income	18,064,236	10,395,137	30,566,424	23,823,197	20,936,733	19,411,040	4,709,996
Business receipts	17,867,719	10,202,004	30,369,370	23,575,821	20,629,175	18,920,609	4,368,653
Ordinary income from other partnerships and fiduciaries	13,560	* 78,417	* 30,218	* 33,992	* 8,498	* 4,185	* 277,762
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	15,969	10,683	2,808	15,776	34,087	6,067	2,615
Other income	166,988	104,033	164,027	197,608	264,972	480,179	60,966
Total deductions	18,227,428	10,073,518	29,186,397	22,552,646	20,440,182	19,372,516	4,225,416
Cost of good sold [1]	14,508,381	7,643,475	26,389,724	18,025,909	15,566,040	13,283,763	3,122,983
Inventory, beginning of year	1,654,190	782,268	2,871,811	2,542,178	3,026,491	1,274,215	587,127
Purchases	9,321,630	4,021,360	20,326,356	11,399,590	11,091,205	8,229,927	1,679,347
Cost of labor	1,604,918	1,022,627	1,388,994	2,342,899	1,688,409	2,109,584	349,948
Additional inventory costs (section 263A)	102,430	61,734	68,410	99,611	51,977	-22,655	77,432
Other costs	3,623,742	2,787,871	4,921,434	4,188,531	3,164,123	3,895,365	1,034,454
Less: Inventory, end of year	1,798,529	1,032,385	3,187,280	2,546,900	3,456,166	2,202,671	605,326
Salaries and wages	808,167	507,692	428,150	1,123,427	1,554,383	2,213,413	303,852
Guaranteed payments to partners	31,524	* 38,985	36,154	195,297	75,651	* 61,542	* 37,009
Rent paid	78,009	149,413	52,506	175,178	148,725	154,202	44,188
Interest paid	497,643	133,972	337,477	567,050	276,412	261,006	55,862
Taxes and licenses	92,151	95,473	73,887	182,851	202,485	112,961	36,480
Bad debts	21,761	33,981	14,240	36,741	31,508	23,022	4,171
Repairs and maintenance	73,326	86,964	73,478	75,460	67,802	98,447	12,883
Depreciation	216,303	252,042	181,758	243,533	251,785	370,577	59,283
Depletion	0	29,655	0	0	0	0	0
Retirement plans, etc.	22,608	13,014	46,712	61,197	49,035	123,002	17,720
Employee benefit programs	296,444	68,322	57,211	151,511	191,240	278,409	21,905
Ordinary loss from other partnerships and fiduciaries	* 12,604	* 18,861	* 96,861	1,181	* 25,115	* 2,911	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 13,049	* 1,675	* 27,103	945	3,409	* 1,998	* 5,434
Other deductions	1,555,457	999,994	1,371,135	1,712,366	1,996,592	2,387,263	503,646
Ordinary business income (loss)	-163,192	321,619	1,380,026	1,270,550	496,551	38,524	484,580
Net income	615,831	750,732	2,432,227	2,112,265	1,437,755	859,165	590,524
Loss	779,023	429,112	1,052,201	841,714	941,204	820,641	105,943
Portfolio income (loss) distributed directly to partners	196,713	89,516	120,936	201,005	391,114	352,479	64,210
Interest income	107,643	22,153	74,655	181,585	161,072	151,226	16,967
Dividend income	40,078	* 311	44,462	10,491	41,853	* 38,768	* 6,520
Royalties	* 25,356	0	* 476	* 7,232	151,775	* 23,129	2,601
Net short-term capital gain (loss)	* -30	-48	1,302	* -3	250	* 1,725	* -10,581
Net long-term capital gain (loss)	* 23,666	* 67,100	41	* 1,700	36,165	* 137,631	48,703
Net rental real estate income (loss)	* 3,289	* 729	* 1,709	11,294	* 1,565	0	* 2,607
Net income	* 3,289	* 1,122	* 1,712	11,294	* 1,569	0	* 2,607
Loss	0	* 392	3	0	3	0	0
Other net rental income (loss)	155	63	* 18,083	* 1,334	* 248,759	-814	0
Net income	155	63	* 18,104	* 1,540	* 256,434	0	0
Loss	0	0	21	206	* 7,675	814	0
Total net income (loss) [2]	13,328	344,876	1,519,412	1,482,487	1,101,575	250,833	513,275
Net income	670,160	771,513	2,466,763	2,311,744	1,778,284	1,022,021	609,856
Loss	656,831	426,637	947,351	829,257	676,709	771,188	96,582

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	546	1,861	3,355	61,746	31,060	22,465	8,221
Number of partners	2,555	9,211	19,187	348,124	87,741	226,555	33,828
Total assets	274,815,851	1,748,581	37,251,141	191,563,577	77,757,613	110,367,932	3,438,032
Income and deductions from a trade or business:							
Total income	147,594,713	3,440,421	27,747,706	665,566,083	161,452,117	489,583,432	14,530,534
Business receipts	133,997,521	3,428,714	27,363,778	658,797,748	158,219,289	486,230,792	14,347,667
Ordinary income from other partnerships and fiduciaries	606,381	* 3,488	* 194,504	1,453,008	384,892	1,067,209	907
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,201,573	* 49	16,398	273,041	162,933	109,712	* 396
Other income	11,789,239	* 8,171	173,026	5,042,286	2,685,003	2,175,720	181,564
Total deductions	160,118,253	3,497,505	24,687,067	651,115,311	151,932,278	485,305,809	13,877,224
Cost of good sold [1]	117,603,482	2,461,500	15,697,374	584,782,904	125,878,109	447,584,621	11,320,174
Inventory, beginning of year	9,292,712	280,735	3,341,441	37,690,833	18,598,842	18,857,569	234,422
Purchases	95,784,364	1,522,042	9,711,792	521,003,908	118,559,635	394,295,695	8,148,578
Cost of labor	7,219,011	517,693	2,966,305	2,993,381	1,758,780	1,224,972	* 9,629
Additional inventory costs (section 263A)	167,805	* 3,784	141,482	1,150,553	517,607	628,506	* 4,441
Other costs	15,536,787	478,121	3,197,450	59,928,658	6,643,218	50,082,456	3,202,983
Less: Inventory, end of year	10,397,198	340,874	3,661,095	39,030,051	20,199,973	18,550,199	279,879
Salaries and wages	6,438,986	296,218	2,877,998	19,710,264	8,096,678	11,021,295	592,290
Guaranteed payments to partners	47,285	* 21,129	75,448	1,251,998	756,966	460,429	34,603
Rent paid	870,725	51,086	318,215	2,872,663	1,365,385	1,434,683	72,595
Interest paid	6,318,197	56,034	402,456	3,557,857	1,603,552	1,880,337	73,968
Taxes and licenses	1,077,703	30,859	275,333	2,473,235	1,091,214	1,329,572	52,449
Bad debts	1,283,004	* 9,999	39,757	581,513	310,256	262,444	8,814
Repairs and maintenance	247,590	17,707	58,828	899,545	364,436	524,418	10,691
Depreciation	10,358,973	30,558	605,863	2,755,625	855,487	1,853,960	46,178
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	863,206	* 388	39,685	789,384	172,330	584,283	32,772
Employee benefit programs	2,348,578	* 16,917	191,339	1,771,166	693,728	1,031,623	45,815
Ordinary loss from other partnerships and fiduciaries	47,719	0	* 3,004	220,685	103,958	97,209	* 19,518
Farm net loss	0	0	0	15,190	0	15,190	0
Net loss, noncapital assets	31,371	* 368	* 1,070	118,956	105,472	12,153	1,331
Other deductions	12,581,435	504,742	4,100,699	29,314,324	10,534,708	17,213,591	1,566,025
Ordinary business income (loss)	-12,523,540	-57,083	3,060,639	14,450,772	9,519,839	4,277,623	653,310
Net income	4,396,700	* 221,854	3,803,581	21,621,865	11,887,626	8,883,796	850,443
Loss	16,920,240	278,937	742,942	7,171,092	2,367,787	4,606,173	197,132
Portfolio income (loss) distributed directly to partners	845,048	* 2,188	1,520,717	1,317,533	352,764	921,424	43,345
Interest income	657,737	* 1,098	485,527	711,856	294,258	378,847	38,752
Dividend income	68,416	1,088	* 150,078	208,510	65,085	138,778	* 4,647
Royalties	128,642	0	759,444	25,030	20,606	4,424	0
Net short-term capital gain (loss)	-7,988	0	* -15	-18,881	-28,849	10,050	* -82
Net long-term capital gain (loss)	-1,759	2	125,683	391,018	1,665	389,325	* 29
Net rental real estate income (loss)	644	* 116	* -355	6,941	1,178	5,127	* 636
Net income	1,531	* 116	* 331	18,763	5,317	12,782	* 665
Loss	887	0	* 686	11,822	* 4,139	7,654	29
Other net rental income (loss)	75,404	0	0	28,967	-472	29,439	0
Net income	* 75,794	0	0	41,934	11,699	30,235	0
Loss	391	0	0	* 12,967	12,171	796	0
Total net income (loss) [2]	-11,592,698	-54,781	4,455,333	15,432,077	9,900,492	4,834,239	697,345
Net income	4,835,162	* 222,952	5,195,117	22,443,103	12,232,730	9,320,307	890,066
Loss	16,427,861	277,733	739,784	7,011,027	2,332,238	4,486,068	192,721

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	175,275	21,138	4,168	5,162	5,465	20,405	4,533
Number of partners	524,096	52,261	9,863	11,732	14,559	52,560	45,756
Total assets	135,885,608	38,044,662	4,270,227	2,975,034	3,059,077	29,658,747	3,901,086
Income and deductions from a trade or business:							
Total income	411,769,177	112,457,279	10,461,115	6,858,516	9,456,065	104,204,560	12,503,122
Business receipts	401,909,503	109,933,467	10,256,046	6,832,040	9,371,048	99,665,654	12,432,385
Ordinary income from other partnerships and fiduciaries	1,216,323	* 1,483	36	0	725	686,781	* 4,458
Farm net profit	* 2,805	0	0	0	* 1,421	0	0
Net gain, noncapital assets	272,189	64,903	* 1,084	* 29	1,332	50,039	* 211
Other income	8,368,358	2,457,425	203,949	26,446	81,539	3,802,085	66,068
Total deductions	410,424,971	112,778,934	10,166,363	6,829,053	9,192,461	104,711,462	12,368,838
Cost of good sold [1]	322,246,595	94,998,547	6,070,485	4,943,726	6,656,390	78,485,881	8,177,997
Inventory, beginning of year	41,520,040	20,799,147	1,196,765	443,506	1,254,635	5,326,841	1,031,879
Purchases	309,361,729	92,601,272	5,064,596	4,711,001	6,170,818	76,140,350	7,101,400
Cost of labor	3,514,872	923,480	426,180	* 107,477	184,207	943,948	* 14,114
Additional inventory costs (section 263A)	994,628	508,844	58,635	* 17,643	* 5,228	129,085	4,697
Other costs	9,127,144	1,145,686	416,603	142,614	304,172	1,362,875	1,178,247
Less: Inventory, end of year	42,271,818	20,979,882	1,092,295	478,516	1,262,671	5,417,219	1,152,339
Salaries and wages	27,272,286	6,333,755	1,206,849	481,358	952,643	8,878,397	1,330,572
Guaranteed payments to partners	1,433,007	283,442	46,281	82,635	51,543	248,781	185,028
Rent paid	8,632,231	1,531,538	612,933	245,655	275,399	2,046,164	396,882
Interest paid	3,631,760	1,014,253	87,028	40,091	73,426	860,438	178,552
Taxes and licenses	3,810,433	961,332	174,318	69,778	135,443	996,127	167,230
Bad debts	462,509	86,010	14,239	5,278	24,337	67,217	18,214
Repairs and maintenance	1,635,593	213,801	49,158	13,121	50,095	648,691	40,029
Depreciation	4,750,637	641,162	116,323	36,429	113,506	1,654,292	91,201
Depletion	* 76	0	0	0	0	0	0
Retirement plans, etc.	330,589	31,514	7,203	* 1,297	10,137	181,702	8,126
Employee benefit programs	1,629,484	468,752	43,396	22,906	48,575	611,757	73,662
Ordinary loss from other partnerships and fiduciaries	148,376	66,003	1,509	* 122	4	* 5,566	* 31,904
Farm net loss	* 9,955	0	0	0	0	* 9,955	0
Net loss, noncapital assets	131,044	7,387	12,802	* 4,126	* 212	44,334	* 3,923
Other deductions	34,300,395	6,141,437	1,723,840	882,533	800,750	9,972,162	1,665,517
Ordinary business income (loss)	1,344,206	-321,655	294,752	29,462	263,604	-506,903	134,285
Net income	9,276,968	1,293,777	534,469	276,151	433,868	1,200,539	505,432
Loss	7,932,762	1,615,432	239,717	246,688	170,264	1,707,442	371,148
Portfolio income (loss) distributed directly to partners	846,990	215,899	10,041	5,869	12,459	249,737	5,411
Interest income	587,302	117,599	10,545	4,998	6,037	244,618	5,376
Dividend income	164,603	2,519	11	* 1,103	* 1,896	142,833	* 36
Royalties	* 3,839	* 37	0	0	0	2	0
Net short-term capital gain (loss)	-86,338	* -9,460	-7	* -8	* -662	7,290	0
Net long-term capital gain (loss)	177,584	105,205	-508	* -225	* 5,189	-145,006	0
Net rental real estate income (loss)	270,512	-1,455	* 4,571	* -27,717	* 537	162,258	* 189
Net income	340,886	5,082	* 11,788	0	* 537	163,105	* 189
Loss	70,374	* 6,536	* 7,216	* 27,717	0	* 847	0
Other net rental income (loss)	25,215	1,067	605	20	0	7,955	0
Net income	54,354	* 1,482	605	20	0	7,955	0
Loss	* 29,139	* 416	0	0	0	0	0
Total net income (loss) [2]	2,395,677	-201,888	310,484	7,866	272,075	50,763	139,885
Net income	9,907,894	1,372,964	547,041	279,553	439,731	1,438,495	510,590
Loss	7,512,216	1,574,852	236,557	271,687	167,656	1,387,732	370,705

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of partnerships	7,545	17,032	15,065	4,900	36,035	33,828	50,246
Number of partners	21,389	39,270	37,653	10,455	79,951	148,649	1,274,881
Total assets	12,855,358	9,315,563	2,154,111	4,414,847	8,131,589	17,105,309	257,191,838
Income and deductions from a trade or business:							
Total income	75,325,927	12,542,655	4,057,534	11,332,888	17,674,679	34,894,838	155,481,828
Business receipts	74,863,844	12,140,384	4,004,244	11,086,762	17,313,241	34,010,387	149,903,139
Ordinary income from other partnerships and fiduciaries	13,379	* 93,338	* 2,880	12,574	17,832	* 382,836	2,362,672
Farm net profit	0	0	0	0	0	* 1,384	0
Net gain, noncapital assets	122,992	* 547	* 961	2,581	6,134	21,375	781,063
Other income	325,711	308,386	* 49,449	230,972	337,472	478,855	2,434,954
Total deductions	74,840,426	12,777,476	4,074,212	11,693,941	17,606,069	33,385,736	151,496,387
Cost of good sold [1]	68,865,107	7,312,381	2,343,051	7,343,198	12,081,733	24,968,099	99,372,948
Inventory, beginning of year	915,979	2,355,502	760,793	1,934,431	3,658,861	1,841,701	2,825,940
Purchases	67,761,263	7,283,030	2,469,250	6,976,354	11,017,630	22,064,767	64,660,750
Cost of labor	302,781	* 151,425	* 8,085	* 5,388	203,012	244,775	3,397,868
Additional inventory costs (section 263A)	36,495	48,546	* 10,265	* 33,145	40,014	102,030	236,016
Other costs	683,329	320,266	117,687	69,930	890,442	2,495,294	31,884,306
Less: Inventory, end of year	834,739	2,846,387	1,023,028	1,676,049	3,728,226	1,780,468	3,675,286
Salaries and wages	1,558,906	1,528,918	480,665	1,227,315	1,364,099	1,928,809	7,707,234
Guaranteed payments to partners	18,893	80,928	* 17,586	81,382	204,050	132,460	703,542
Rent paid	490,153	911,695	326,525	676,562	795,334	323,389	2,144,119
Interest paid	514,595	158,886	51,681	137,587	211,768	303,456	4,055,713
Taxes and licenses	389,171	180,829	72,412	191,278	228,249	244,268	1,665,799
Bad debts	15,944	27,546	31,366	25,154	9,899	137,305	299,881
Repairs and maintenance	230,208	60,131	14,666	85,747	68,801	161,144	1,602,774
Depreciation	830,035	227,207	103,704	224,986	285,878	425,914	8,682,828
Depletion	* 76	0	0	0	0	0	* 9,805
Retirement plans, etc.	7,599	25,628	* 138	* 10,762	11,264	35,219	190,462
Employee benefit programs	36,099	50,847	18,544	38,380	59,329	157,239	709,751
Ordinary loss from other partnerships and fiduciaries	* 2,138	0	179	11,461	* 27,526	* 1,963	2,131,254
Farm net loss	0	0	0	0	0	0	1,035
Net loss, noncapital assets	10,359	* 8,836	* 3,248	31,969	* 849	2,999	155,929
Other deductions	1,871,143	2,203,644	610,448	1,608,158	2,257,290	4,563,472	22,063,314
Ordinary business income (loss)	485,501	-234,821	-16,678	-361,053	68,609	1,509,102	3,985,441
Net income	951,130	550,510	247,580	199,191	940,654	2,143,668	11,220,922
Loss	465,629	785,331	264,258	560,244	872,044	634,565	7,235,481
Portfolio income (loss) distributed directly to partners	42,562	16,962	2,973	13,710	-26,649	298,016	974,529
Interest income	40,207	12,733	2,973	13,685	20,306	108,226	718,660
Dividend income	499	* 4,390	0	26	2,999	8,291	359,582
Royalties	0	0	0	0	* 3,779	21	* 542
Net short-term capital gain (loss)	* -5,729	-161	0	0	* -77,266	-335	-56,463
Net long-term capital gain (loss)	7,585	0	0	-1	* 23,532	181,813	-47,793
Net rental real estate income (loss)	90,010	* 32,152	0	* -15,011	24,914	* 64	6,517
Net income	95,084	* 33,760	0	305	* 30,972	* 64	38,143
Loss	5,074	* 1,608	0	* 15,316	6,059	0	* 31,626
Other net rental income (loss)	-21,905	1,035	0	0	* 4,555	* 31,881	-177,210
Net income	6,819	1,035	0	0	* 4,555	* 31,881	73,078
Loss	* 28,724	0	0	0	0	0	* 250,288
Total net income (loss) [2]	594,312	-184,511	-13,705	-362,352	125,163	1,657,586	4,893,533
Net income	1,041,955	570,895	247,905	206,181	966,089	2,286,494	12,020,078
Loss	447,643	755,407	261,609	568,533	840,927	628,909	7,126,545

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of partnerships	8,824	1,581	20,410	2,094	538	* 416	9,635
Number of partners	18,782	54,999	49,381	4,952	1,086,266	* 912	42,908
Total assets	9,338,371	20,665,347	5,679,989	* 682,004	174,489,318	* 550,591	24,233,521
Income and deductions from a trade or business:							
Total income	6,868,772	8,686,243	20,775,330	1,603,522	78,779,416	* 209,453	22,743,371
Business receipts	6,488,305	8,324,026	19,470,413	1,595,855	76,082,620	* 173,539	22,426,086
Ordinary income from other partnerships and fiduciaries	1,681	* 15,263	954	0	2,080,989	0	80,203
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 304,214	* 138,967	76,525	* 2,580	209,740	0	17,907
Other income	74,572	207,988	1,227,438	* 5,086	406,068	* 35,914	219,175
Total deductions	7,226,836	8,428,026	20,177,341	1,717,940	76,256,860	* 195,730	22,449,425
Cost of good sold [1]	4,278,628	3,669,478	8,513,818	* 360,780	59,442,248	* 10,962	13,390,035
Inventory, beginning of year	* 84,569	* 208,262	83,898	1,116	836,279	* 3,139	410,017
Purchases	* 2,966,825	* 462,567	1,903,369	0	48,044,580	* 11,077	5,019,202
Cost of labor	* 106,891	679,429	699,116	* 67,339	* 46,015	0	1,692,837
Additional inventory costs (section 263A)	* 1,068	0	* 11,734	0	* 40,683	0	* 141,220
Other costs	1,998,394	2,432,669	5,910,125	* 293,477	11,793,581	0	6,427,602
Less: Inventory, end of year	* 879,120	* 113,450	94,424	1,152	1,318,890	* 3,254	344,198
Salaries and wages	337,693	648,385	2,302,177	* 430,849	546,259	* 29,563	2,382,085
Guaranteed payments to partners	* 5,919	13,187	264,941	* 32,936	* 35,273	* 4,508	313,908
Rent paid	70,191	103,824	632,210	* 63,128	243,372	* 11,361	285,677
Interest paid	229,594	388,505	213,249	52,439	2,301,835	* 4,036	583,889
Taxes and licenses	41,165	86,963	326,130	98,946	652,899	* 3,358	269,289
Bad debts	10,327	6,614	22,535	* 34,167	168,833	0	39,087
Repairs and maintenance	132,311	229,871	389,357	49,007	395,069	* 5,006	241,070
Depreciation	786,570	662,532	883,195	121,694	5,156,113	* 6,027	601,379
Depletion	0	0	* 9,805	0	0	0	0
Retirement plans, etc.	* 2,779	38,820	39,141	* 7,150	39,690	* 131	51,234
Employee benefit programs	18,517	135,377	77,874	* 38,352	113,176	0	241,675
Ordinary loss from other partnerships and fiduciaries	0	* 619	* 869	0	2,028,630	0	* 93,723
Farm net loss	0	1,035	0	0	0	0	0
Net loss, noncapital assets	* 120,252	804	* 1,847	0	* 31,483	0	735
Other deductions	1,192,888	2,442,012	6,500,194	428,492	5,101,979	* 120,778	3,955,638
Ordinary business income (loss)	-358,064	258,217	597,990	-114,419	2,522,556	* 13,723	293,945
Net income	610,730	650,983	935,006	* 23,716	6,310,271	* 15,402	1,524,277
Loss	968,794	392,766	337,017	* 138,135	3,787,715	* 1,679	1,230,331
Portfolio income (loss) distributed directly to partners	13,525	206,013	69,026	* 797	371,559	* 287	221,685
Interest income	12,755	31,725	19,356	* 179	568,988	* 20	50,447
Dividend income	* 437	* 103,503	* 456	* 618	209,344	* 267	7,207
Royalties	78	0	0	0	0	0	0
Net short-term capital gain (loss)	-41	513	-794	0	-64,195	0	* -10,495
Net long-term capital gain (loss)	* 296	* 70,273	* 50,008	0	-342,578	0	* 174,526
Net rental real estate income (loss)	* -7,789	* 678	* 3,117	320	0	0	* -9,525
Net income	1,884	* 770	* 3,211	320	0	0	* 3,360
Loss	* 9,673	* 93	* 95	0	0	0	* 12,885
Other net rental income (loss)	* -241,292	* 21,401	* 2,698	0	* 26,721	* -3	* -2,602
Net income	0	* 23,614	* 2,698	0	* 26,721	0	* 4,179
Loss	* 241,292	* 2,213	0	0	0	* 3	* 6,780
Total net income (loss) [2]	-593,876	415,523	623,616	-113,302	3,327,610	* 14,007	339,473
Net income	605,234	766,358	958,070	* 24,149	6,833,563	* 15,686	1,573,557
Loss	1,199,110	350,835	334,454	* 137,451	3,505,953	* 1,679	1,234,084

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Tele-communications
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Number of partnerships	3,349	3,397	36,610	6,744	9,302	6,283	5,291
Number of partners	7,214	9,466	163,933	21,479	37,828	46,880	30,977
Total assets	* 219,410	21,333,288	580,601,635	27,408,043	32,026,933	78,073,762	427,630,124
Income and deductions from a trade or business:							
Total income	1,614,103	14,201,619	262,165,301	17,435,588	19,809,592	36,839,077	173,548,668
Business receipts	1,614,081	13,728,215	240,887,705	17,019,368	18,115,711	35,602,843	156,111,523
Ordinary income from other partnerships and fiduciaries	0	* 183,582	11,819,355	* 71,346	521,899	398,091	10,675,908
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	0	31,131	325,001	1,852	* 329	130,266	192,554
Other income	* 22	258,691	9,133,240	343,021	1,171,652	707,877	6,568,683
Total deductions	1,566,532	13,477,696	237,969,664	17,791,955	23,880,641	36,603,952	147,921,083
Cost of good sold [1]	* 943,818	8,763,182	55,430,688	5,753,399	9,010,931	3,519,275	35,019,397
Inventory, beginning of year	0	1,198,661	4,459,512	342,018	615,302	* 1,683	3,495,147
Purchases	* 4,563	6,248,568	24,015,930	1,461,834	1,353,214	* 43,502	20,959,800
Cost of labor	* 38,216	* 68,023	1,189,981	680,918	* 169,498	* 40,144	189,670
Additional inventory costs (section 263A)	0	* 41,310	526,898	16,762	* -147	0	350,195
Other costs	* 901,039	2,127,418	30,222,855	3,643,375	8,145,598	3,434,843	13,336,553
Less: Inventory, end of year	0	920,798	5,062,135	391,579	1,298,047	* 898	3,364,032
Salaries and wages	* 184,297	845,925	23,630,936	3,519,639	1,704,346	3,999,637	11,582,240
Guaranteed payments to partners	* 25,810	* 7,060	730,500	137,991	240,493	42,253	66,918
Rent paid	* 35,782	698,572	7,380,409	331,474	609,997	438,320	5,671,932
Interest paid	* 5,348	276,816	10,410,770	469,067	512,913	4,632,610	4,236,560
Taxes and licenses	12,191	174,859	4,205,641	357,837	198,811	596,387	2,748,143
Bad debts	154	18,165	2,961,104	215,472	44,803	448,310	2,100,265
Repairs and maintenance	* 5,506	155,577	2,293,274	98,214	71,642	317,466	1,693,331
Depreciation	* 5,677	459,642	25,617,606	466,749	879,628	3,146,067	20,741,790
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 72	11,443	1,981,440	90,402	30,551	58,457	1,746,686
Employee benefit programs	* 6,344	78,436	1,944,662	403,431	63,172	284,553	1,015,679
Ordinary loss from other partnerships and fiduciaries	0	* 7,412	1,829,279	124,516	1,066,036	237,253	286,875
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 7	* 801	169,852	3,612	* 5,231	32,527	127,686
Other deductions	341,526	1,979,806	99,383,503	5,820,152	9,442,087	18,850,839	60,883,581
Ordinary business income (loss)	47,571	723,923	24,195,637	-356,367	-4,071,049	235,125	25,627,585
Net income	* 87,370	1,063,167	39,959,711	1,182,469	1,790,604	4,511,018	28,797,307
Loss	* 39,799	339,245	15,764,074	1,538,836	5,861,653	4,275,892	3,169,722
Portfolio income (loss) distributed directly to partners	* 247	91,390	7,182,879	137,064	2,658,005	937,420	3,191,546
Interest income	* 167	35,023	3,588,519	119,153	177,205	674,479	2,546,380
Dividend income	* 80	* 37,671	181,937	4,202	28,791	13,845	133,848
Royalties	0	464	2,742,940	148,616	2,379,163	20,186	155,279
Net short-term capital gain (loss)	0	* 18,549	-50,761	* -126	* -56,292	* 2,872	* 1,877
Net long-term capital gain (loss)	0	* -317	720,242	-134,781	129,138	226,038	354,162
Net rental real estate income (loss)	0	* 19,717	32,596	* 11,074	* 7,013	* 2,402	* -2,202
Net income	0	* 28,597	35,832	* 11,074	* 7,694	* 2,402	* 352
Loss	0	* 8,881	* 3,236	0	* 681	0	* 2,555
Other net rental income (loss)	0	* 15,866	-63,158	* 11,958	* 15,796	* 4,972	-122,208
Net income	0	* 15,866	1,320,771	* 11,958	* 15,862	* 4,972	1,261,654
Loss	0	0	1,383,929	0	* 66	0	* 1,383,862
Total net income (loss) [2]	47,818	832,664	30,678,472	-61,364	-1,463,082	951,010	28,338,681
Net income	* 87,463	1,155,998	44,380,868	1,421,764	2,759,586	4,971,790	31,429,705
Loss	* 39,645	323,334	13,702,396	1,483,128	4,222,667	4,020,780	3,091,024

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued		Finance and insurance				
	Data processing services	Other information services	Total	Depository credit intermediation	Non-depository credit intermediation	Activities related to credit intermediation	Securities, commodity contracts, and other financial investments and related activities
							Total
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Number of partnerships	1,864	7,124	320,584	* 48	25,264	2,618	242,650
Number of partners	6,377	20,392	4,778,999	* 270	128,053	7,503	3,594,818
Total assets	7,145,429	8,317,342	10,399,685,897	* 29,536,149	389,945,138	31,936,269	8,715,415,775
Income and deductions from a trade or business:							
Total income	3,319,048	11,213,328	346,679,864	* 2,720,119	54,128,804	6,985,275	247,661,636
Business receipts	2,985,144	11,053,116	186,011,183	* 1,596,603	14,141,928	6,426,393	137,816,698
Ordinary income from other partnerships and fiduciaries	* 37,834	* 114,277	30,301,556	0	126,559	* 231,372	25,234,545
Farm net profit	0	0	* 3,889	0	0	0	* 2,452
Net gain, noncapital assets	0	0	4,131,649	29	340,051	* 2,990	3,651,936
Other income	296,071	45,936	126,231,587	* 1,123,487	39,520,265	324,519	80,956,005
Total deductions	3,043,219	8,728,815	400,518,307	* 2,873,742	57,056,548	5,210,870	304,101,338
Cost of good sold [1]	557,500	1,570,186	52,617,633	* 242,006	3,644,268	* 389,840	44,481,258
Inventory, beginning of year	0	* 5,361	5,427,363	788	* 231,781	122	5,144,778
Purchases	* 25,911	171,668	42,030,061	0	3,227,339	* 87,367	37,225,574
Cost of labor	* 47,961	* 61,791	705,317	0	0	* 21,769	575,605
Additional inventory costs (section 263A)	* 22,745	* 137,343	247,993	0	* 10,638	* 8,641	118,919
Other costs	* 460,884	1,201,602	8,669,434	* 241,222	407,883	* 272,073	5,564,669
Less: Inventory, end of year	0	* 7,579	4,607,101	4	* 233,374	132	4,292,852
Salaries and wages	773,152	2,051,923	53,117,659	488,552	3,463,388	651,695	44,470,782
Guaranteed payments to partners	* 109,197	133,649	8,450,978	26,003	261,039	* 121,729	7,213,641
Rent paid	65,263	263,423	4,636,483	47,305	647,104	148,699	3,331,674
Interest paid	116,691	442,929	60,375,390	* 868,176	15,191,165	813,536	39,948,883
Taxes and licenses	57,689	246,774	3,724,366	4,176	328,998	81,196	2,956,282
Bad debts	* 124,568	27,686	18,613,276	510,820	15,891,934	33,493	1,764,952
Repairs and maintenance	13,961	98,659	535,967	1,969	64,060	62,973	348,566
Depreciation	67,515	315,859	3,492,068	8,702	420,508	276,743	2,603,666
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 10,610	44,735	1,072,463	35,058	174,922	* 525	767,309
Employee benefit programs	44,844	132,983	2,289,139	29,230	280,053	50,034	1,692,347
Ordinary loss from other partnerships and fiduciaries	[3]	* 114,598	35,094,042	0	899,926	0	30,583,686
Farm net loss	0	0	99,530	0	0	0	96,439
Net loss, noncapital assets	* 649	* 147	6,308,803	440	1,087,825	* 837	5,106,693
Other deductions	1,101,580	3,285,264	150,090,509	* 611,307	14,701,359	2,579,570	118,735,160
Ordinary business income (loss)	275,829	2,484,513	-53,838,442	* -153,623	-2,927,744	1,774,405	-56,439,702
Net income	523,292	3,155,022	98,681,674	* 377,785	7,692,912	2,024,274	79,596,728
Loss	247,462	670,509	152,520,116	531,408	10,620,656	* 249,869	136,036,430
Portfolio income (loss) distributed directly to partners	68,177	190,667	260,640,440	* 60,736	5,589,670	382,586	229,809,948
Interest income	21,901	49,401	195,082,853	* 40,066	5,894,636	129,211	159,968,014
Dividend income	788	* 463	76,315,173	5,409	237,670	* 2,089	64,942,507
Royalties	* 37,582	2,114	4,885,026	0	* 38	0	4,460,875
Net short-term capital gain (loss)	0	* 908	-115,179,667	801	20,479	* 2,167	-95,506,006
Net long-term capital gain (loss)	* 7,905	* 137,780	99,537,056	14,460	-563,154	* 249,119	95,944,558
Net rental real estate income (loss)	* 24	* 14,285	-4,276,479	0	-40,045	* -563	-4,018,714
Net income	* 24	* 14,285	1,500,115	0	17,567	* 77	1,125,645
Loss	0	0	5,776,593	0	57,612	* 641	5,144,359
Other net rental income (loss)	0	* 26,325	522,376	0	* 899,313	0	-386,117
Net income	0	* 26,325	1,665,528	0	* 899,313	0	614,232
Loss	0	0	1,143,152	0	0	0	1,000,349
Total net income (loss) [2]	336,125	2,577,101	218,690,507	* -108,148	4,063,867	1,905,141	168,526,863
Net income	575,392	3,222,632	344,914,522	* 423,162	12,888,868	2,140,933	281,353,046
Loss	239,267	645,531	126,224,015	531,310	8,825,001	* 235,792	112,826,183

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued				Real estate and rental and leasing		
	Securities, commodity contracts, and other financial investments and related activities—continued		Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	
	Securities and commodity contracts and exchanges	Other financial investment activities				Total	Lessors of residential buildings and dwellings and co-operative housing
	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Number of partnerships	13,596	229,055	9,737	40,266	1,489,462	1,450,111	411,910
Number of partners	167,396	3,427,422	31,704	1,016,650	6,849,464	6,719,045	1,950,125
Total assets	1,850,835,758	6,864,580,017	22,558,662	1,210,293,903	4,593,705,588	4,461,546,293	1,082,482,054
Income and deductions from a trade or business:							
Total income	59,814,870	187,846,766	20,975,685	14,208,346	175,305,358	141,540,141	10,843,723
Business receipts	31,285,221	106,531,478	19,982,012	6,047,548	146,589,555	118,614,416	8,942,775
Ordinary income from other partnerships and fiduciaries	1,295,607	23,938,939	* 41,670	4,667,409	9,128,225	8,738,429	742,667
Farm net profit	0	* 2,452	0	* 1,436	172,322	170,792	* 40,419
Net gain, noncapital assets	305,690	3,346,246	* 2,400	134,242	3,099,525	1,851,144	340,886
Other income	26,928,353	54,027,651	949,602	3,357,710	16,315,732	12,165,360	776,976
Total deductions	130,301,763	173,799,575	17,480,662	13,795,146	191,829,329	165,259,549	13,768,637
Cost of good sold [1]	11,076,954	33,404,304	2,904,863	955,399	81,225,230	74,378,938	5,660,487
Inventory, beginning of year	534,863	4,609,915	3,380	46,514	44,400,828	43,722,519	1,356,369
Purchases	8,128,970	29,096,604	* 684,413	* 805,368	33,994,239	31,221,318	1,701,565
Cost of labor	* 108,956	466,648	* 83,202	* 24,742	1,524,498	965,684	* 27,072
Additional inventory costs (section 263A)	31,730	87,189	* 109,566	229	3,085,033	3,023,432	* 362,399
Other costs	2,418,547	3,146,122	2,030,399	* 153,188	45,576,723	42,119,646	3,302,269
Less: Inventory, end of year	290,678	4,002,174	6,097	74,642	47,565,603	46,876,973	1,193,549
Salaries and wages	15,304,660	29,166,122	3,564,369	478,873	14,597,773	12,295,838	937,894
Guaranteed payments to partners	1,421,979	5,791,662	337,449	491,116	1,985,137	1,857,677	* 31,825
Rent paid	973,718	2,357,957	393,810	67,892	3,449,840	2,501,611	182,461
Interest paid	29,733,698	10,215,185	108,413	3,445,217	12,576,877	10,576,267	1,011,725
Taxes and licenses	1,119,018	1,837,264	300,218	53,496	3,041,317	2,678,866	282,069
Bad debts	92,135	1,672,817	35,470	376,606	2,153,932	1,947,279	451,354
Repairs and maintenance	122,949	225,617	42,528	15,871	1,253,141	820,275	60,446
Depreciation	757,625	1,846,040	135,482	46,967	12,164,573	3,577,224	582,997
Depletion	0	0	0	0	* 6,892	* 1,670	0
Retirement plans, etc.	362,148	405,161	89,628	* 5,021	129,106	83,590	3,635
Employee benefit programs	518,745	1,173,602	217,906	19,569	771,011	524,058	38,993
Ordinary loss from other partnerships and fiduciaries	608,744	29,974,942	86,819	3,523,612	17,279,583	17,251,048	1,521,420
Farm net loss	0	96,439	0	* 3,091	214,486	214,486	* 18,191
Net loss, noncapital assets	227,051	4,879,642	* 160	* 112,849	2,007,063	1,987,730	* 109,253
Other deductions	67,982,339	50,752,821	9,263,547	4,199,566	38,973,371	34,562,991	2,875,886
Ordinary business income (loss)	-70,486,892	14,047,191	3,495,023	413,199	-16,523,971	-23,719,408	-2,924,915
Net income	8,611,073	70,985,655	3,968,737	5,021,239	32,423,802	22,854,625	1,998,737
Loss	79,097,965	56,938,465	473,714	4,608,040	48,947,774	46,574,033	4,923,652
Portfolio income (loss) distributed directly to partners	16,711,659	213,098,289	1,106,709	23,690,792	33,953,784	30,664,773	4,593,291
Interest income	15,574,042	144,393,972	661,329	28,389,597	20,402,446	18,982,191	3,128,460
Dividend income	742,824	64,199,683	22,409	11,105,090	5,956,028	5,919,679	611,810
Royalties	14,378	4,446,497	* 26	424,087	3,243,239	1,689,558	335,586
Net short-term capital gain (loss)	-450,176	-95,055,830	-39,696	-19,657,413	-9,160,215	-9,257,548	-945,770
Net long-term capital gain (loss)	830,591	95,113,966	462,642	3,429,431	13,512,285	13,330,893	1,463,205
Net rental real estate income (loss)	-16,639	-4,002,075	* 12,265	-229,422	-6,811,238	-6,916,686	-15,057,157
Net income	* 11,731	1,113,914	13,524	343,301	92,073,345	91,797,754	20,618,631
Loss	28,370	5,115,989	* 1,259	572,723	98,884,583	98,714,440	35,675,789
Other net rental income (loss)	6,953	-393,070	0	9,181	-1,996,960	-86,797	26,196
Net income	* 9,126	605,107	0	151,983	3,002,821	453,525	58,192
Loss	2,173	998,176	0	142,802	4,999,781	540,322	31,996
Total net income (loss) [2]	-54,165,335	222,692,198	4,191,052	40,111,733	4,269,544	-4,131,463	-13,880,020
Net income	11,744,680	269,608,365	4,596,733	43,511,781	142,193,156	128,145,266	24,652,060
Loss	65,910,015	46,916,168	405,681	3,400,048	137,923,612	132,276,729	38,532,079

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Real estate—continued				Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
Number of partnerships	529,018	19,519	96,805	392,859	35,718	3,633	190,784
Number of partners	2,308,937	92,718	509,295	1,857,969	119,245	11,175	683,710
Total assets	1,815,990,817	46,691,499	224,829,848	1,291,552,074	112,932,138	19,227,158	191,215,407
Income and deductions from a trade or business:							
Total income	13,192,836	1,060,258	4,982,759	111,460,565	25,935,056	7,830,161	397,351,822
Business receipts	9,400,165	1,012,208	4,009,257	95,250,011	21,933,730	6,041,408	378,221,553
Ordinary income from other partnerships and fiduciaries	1,620,561	* 121	290,146	6,084,934	* 104,230	* 285,566	4,817,477
Farm net profit	* 46,915	0	* 4,221	* 79,237	* 1,530	0	0
Net gain, noncapital assets	511,449	* 1,980	192,763	804,066	1,248,380	1	596,730
Other income	1,613,746	45,948	486,372	9,242,318	2,647,186	1,503,186	13,716,062
Total deductions	13,932,488	1,123,772	5,781,222	130,653,430	24,949,826	1,619,954	318,738,806
Cost of good sold [1]	4,630,805	79,922	2,196,806	61,810,918	6,822,754	* 23,537	73,711,960
Inventory, beginning of year	1,699,496	* 10,162	1,148,815	39,507,677	678,309	0	1,745,097
Purchases	3,669,102	65,467	1,664,954	24,120,230	2,752,921	20,001	26,337,349
Cost of labor	* 127,702	0	* 26,759	784,151	558,814	0	11,986,451
Additional inventory costs (section 263A)	* 708,147	0	* 32,043	1,920,843	* 61,602	0	602,305
Other costs	1,846,854	* 16,182	371,940	36,582,401	3,453,541	* 3,536	33,819,045
Less: Inventory, end of year	3,420,495	* 11,890	1,047,704	41,203,335	688,631	0	1,882,108
Salaries and wages	864,630	* 95,632	517,390	9,880,292	2,216,205	* 85,731	95,188,628
Guaranteed payments to partners	235,243	* 11,454	38,488	1,540,666	53,423	* 74,036	22,455,654
Rent paid	414,426	* 32,854	134,279	1,737,592	857,952	90,277	14,640,721
Interest paid	988,535	188,172	404,062	7,983,773	1,893,379	* 107,230	2,304,196
Taxes and licenses	344,783	69,077	77,604	1,905,333	347,966	14,484	8,360,907
Bad debts	42,205	* 4,781	* 7,768	1,441,172	203,490	* 3,162	615,614
Repairs and maintenance	94,466	26,176	36,622	602,565	430,122	* 2,744	1,471,633
Depreciation	672,191	121,064	236,124	1,964,848	8,573,173	* 14,175	4,637,993
Depletion	0	0	1,379	* 291	0	5,221	652
Retirement plans, etc.	9,023	* 28	* 546	70,359	43,681	* 1,835	4,318,751
Employee benefit programs	48,928	* 910	17,035	418,192	245,292	* 1,661	5,383,856
Ordinary loss from other partnerships and fiduciaries	2,091,791	* 42,862	850,311	12,744,663	* 28,536	0	1,546,347
Farm net loss	* 4,978	0	* 150,308	* 41,009	0	0	0
Net loss, noncapital assets	53,083	* 105	* 6,926	1,818,364	* 18,935	398	276,528
Other deductions	3,437,401	450,735	1,105,576	26,693,393	3,214,917	1,195,462	83,825,367
Ordinary business income (loss)	-739,651	-63,514	-798,463	-19,192,865	985,230	6,210,207	78,613,016
Net income	3,515,793	63,254	831,548	16,445,293	3,254,875	6,314,302	89,025,264
Loss	4,255,445	126,768	1,630,011	35,638,157	2,269,645	* 104,095	10,412,248
Portfolio income (loss) distributed directly to partners	8,423,074	67,704	2,033,358	15,547,347	1,462,814	1,826,197	6,018,669
Interest income	5,120,456	38,865	725,686	9,968,724	1,264,415	155,840	1,473,756
Dividend income	2,064,725	16,516	264,036	2,962,593	33,612	* 2,737	564,201
Royalties	263,182	* 14,976	317,002	758,811	* 2	1,553,679	1,189,879
Net short-term capital gain (loss)	-730,620	* -3,171	-134,110	-7,443,876	97,340	-6	-255,328
Net long-term capital gain (loss)	1,705,332	* 518	860,744	9,301,095	* 67,445	* 113,947	3,046,160
Net rental real estate income (loss)	25,515,885	1,133,638	388,646	-18,897,698	93,836	* 11,612	-524,464
Net income	54,671,926	1,800,390	5,647,513	9,059,294	263,979	* 11,612	56,816
Loss	29,156,041	666,752	5,258,866	27,956,992	* 170,143	0	581,280
Other net rental income (loss)	-59,984	* -85,854	9,617	23,228	-1,819,787	-90,377	67,190
Net income	152,255	* 1,577	161,732	79,770	2,549,296	0	67,937
Loss	212,239	* 87,431	* 152,115	56,542	4,369,082	90,377	748
Total net income (loss) [2]	32,164,612	1,054,627	906,524	-24,377,207	557,309	7,843,698	81,383,579
Net income	62,333,783	1,871,885	7,232,279	32,055,260	6,013,370	8,034,520	91,555,101
Loss	30,169,171	817,257	6,325,755	56,432,466	5,456,061	* 190,822	10,171,522

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services —continued						
	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
						Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Number of partnerships	26,396	21,466	14,358	7,171	20,097	101,296	52,301
Number of partners	157,739	82,949	40,555	14,624	68,306	319,537	179,538
Total assets	37,092,115	18,962,326	9,402,105	1,166,305	12,532,624	112,059,933	57,538,094
Income and deductions from a trade or business:							
Total income	146,486,527	61,503,054	27,988,700	2,935,382	18,578,530	139,859,629	73,763,610
Business receipts	144,541,458	61,087,801	25,964,059	2,930,343	18,370,155	125,327,736	63,391,528
Ordinary income from other partnerships and fiduciaries	124,730	120,089	217,331	0	* 3,517	4,351,810	2,480,382
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	3,609	33,507	2,353	0	* 8,416	548,845	531,092
Other income	1,816,730	261,657	1,804,957	* 5,039	196,442	9,631,238	7,360,608
Total deductions	95,536,201	49,268,517	24,756,141	2,690,628	19,559,405	126,927,914	65,998,968
Cost of good sold [1]	1,309,520	4,689,848	11,338,138	1,729,620	6,426,560	48,218,274	19,923,379
Inventory, beginning of year	* 3,492	0	* 17,998	* 38,037	252,850	1,432,721	579,595
Purchases	* 182,905	* 20,336	1,217,969	* 867,289	2,268,008	21,780,843	5,008,742
Cost of labor	* 279,691	3,287,402	2,100,388	* 167,377	1,729,480	4,422,113	2,635,285
Additional inventory costs (section 263A)	0	* 120,868	* 9,306	* 116,379	* 178,580	177,172	* 17,546
Other costs	846,924	1,262,161	6,918,331	595,824	2,336,912	21,858,893	12,103,384
Less: Inventory, end of year	* 3,492	* 919	* 29,674	* 55,286	339,270	1,453,467	421,173
Salaries and wages	43,958,367	19,607,961	4,165,498	228,781	4,420,053	22,807,967	13,747,578
Guaranteed payments to partners	8,690,099	3,280,028	991,130	* 91,141	802,661	8,600,595	6,811,069
Rent paid	9,137,616	2,078,612	717,255	74,573	414,335	2,218,329	1,011,770
Interest paid	452,237	388,748	65,392	30,208	202,538	1,165,073	613,160
Taxes and licenses	3,776,721	1,632,691	412,753	32,193	427,214	2,079,336	1,319,802
Bad debts	200,165	35,704	20,058	* 7,659	23,347	328,681	117,681
Repairs and maintenance	688,065	162,165	163,107	7,667	110,848	339,780	150,797
Depreciation	1,751,489	539,384	356,009	21,101	398,308	1,571,701	774,062
Depletion	0	0	0	0	0	652	652
Retirement plans, etc.	1,788,691	1,356,276	107,433	* 6,382	90,243	969,727	602,068
Employee benefit programs	2,289,825	916,211	452,702	16,630	329,830	1,378,659	863,298
Ordinary loss from other partnerships and fiduciaries	25,651	21,686	* 1,258	0	* 31,751	1,466,000	927,773
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	53,277	1,955	22,494	0	8	198,794	192,880
Other deductions	21,414,478	14,557,248	5,942,916	444,674	5,881,706	35,584,345	18,942,999
Ordinary business income (loss)	50,950,326	12,234,537	3,232,559	244,754	-980,875	12,931,715	7,764,641
Net income	51,251,536	12,588,321	3,835,041	306,464	1,717,815	19,326,086	10,803,344
Loss	301,210	353,785	602,482	* 61,709	2,698,690	6,394,372	3,038,703
Portfolio income (loss) distributed directly to partners	326,494	207,774	111,913	2,717	417,648	4,952,122	2,226,210
Interest income	234,896	185,820	46,099	2,686	39,255	965,000	570,909
Dividend income	46,850	14,142	6,745	0	106,559	389,906	358,748
Royalties	1,097	0	* 44,539	* 31	* 29,619	1,114,593	317,081
Net short-term capital gain (loss)	-6,582	-1,000	* -197	0	* -2,739	-244,811	-116,001
Net long-term capital gain (loss)	50,233	8,812	* 14,727	0	* 244,955	2,727,433	1,095,473
Net rental real estate income (loss)	9,286	* -1,453	* 6,268	0	* -66	-538,499	-368,099
Net income	25,809	* 14,434	* 6,301	0	2	10,270	* 6,362
Loss	16,523	* 15,886	33	0	* 68	548,770	374,461
Other net rental income (loss)	* -11	0	0	0	* -264	67,464	5,796
Net income	* 288	0	0	0	0	67,649	5,981
Loss	299	0	0	0	* 264	* 185	* 185
Total net income (loss) [2]	51,242,443	12,433,046	3,336,211	247,471	-805,772	14,930,179	8,649,076
Net income	51,548,773	12,744,777	3,910,252	309,022	1,856,298	21,185,979	11,608,373
Loss	306,330	311,730	574,041	* 61,551	2,662,071	6,255,800	2,959,297

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships	11,064	37,930	23,346	66,286	62,887	3,400	9,727
Number of partners	31,614	108,386	734,539	157,792	148,230	9,562	24,066
Total assets	15,563,539	38,958,300	524,959,284	48,979,816	41,884,752	7,095,064	3,316,811
Income and deductions from a trade or business:							
Total income	18,729,561	47,366,458	37,685,946	78,146,056	68,246,034	9,900,023	4,892,490
Business receipts	18,640,526	43,295,682	17,678,022	73,745,729	64,172,093	9,573,637	4,477,037
Ordinary income from other partnerships and fiduciaries	* 5,575	1,865,854	15,499,072	477,952	477,582	* 370	* 371,107
Farm net profit	0	0	16,587	0	0	0	0
Net gain, noncapital assets	5,109	12,644	497,051	188,854	19,379	169,475	0
Other income	78,351	2,192,279	3,995,213	3,733,520	3,576,980	156,541	44,346
Total deductions	17,287,863	43,641,083	63,710,116	76,987,195	67,190,964	9,796,231	4,492,885
Cost of good sold [1]	7,203,401	21,091,495	8,677,379	30,993,458	26,762,549	4,230,909	1,119,428
Inventory, beginning of year	* 84,396	768,729	811,051	487,398	392,479	* 94,920	11,963
Purchases	2,569,183	14,202,919	5,942,034	4,274,341	3,791,620	482,721	257,418
Cost of labor	428,230	1,358,598	1,219,739	14,479,623	13,903,815	575,808	* 156,024
Additional inventory costs (section 263A)	* 29,825	* 129,801	4,150	219,670	220,109	-439	0
Other costs	4,184,407	5,571,102	1,664,075	11,846,072	8,752,485	3,093,586	705,840
Less: Inventory, end of year	* 92,640	939,653	963,669	313,645	297,958	* 15,686	11,817
Salaries and wages	3,104,071	5,956,318	4,209,505	17,116,510	15,901,008	1,215,502	1,121,022
Guaranteed payments to partners	409,930	1,379,597	438,991	1,080,003	1,032,357	* 47,646	82,031
Rent paid	479,788	726,772	416,924	1,527,070	1,409,805	117,265	297,059
Interest paid	173,199	378,713	1,872,053	980,936	756,965	223,971	171,048
Taxes and licenses	285,736	473,797	333,231	1,787,368	1,625,953	161,416	106,558
Bad debts	175,875	35,124	293,928	300,588	277,661	22,927	24,802
Repairs and maintenance	92,070	96,913	84,631	483,431	302,234	181,197	20,284
Depreciation	298,012	499,627	763,703	1,404,645	925,629	479,016	80,202
Depletion	0	0	8,199	3,026	0	3,026	* 1,718
Retirement plans, etc.	48,207	319,452	45,319	175,649	160,743	14,905	16,103
Employee benefit programs	164,234	351,127	194,915	2,112,504	2,075,521	36,983	39,582
Ordinary loss from other partnerships and fiduciaries	* 5,486	532,741	38,271,450	186,379	143,974	* 42,405	* 3,065
Farm net loss	0	0	* 3,250	0	0	0	0
Net loss, noncapital assets	4,425	1,489	9,023	53,712	52,934	* 778	* 191
Other deductions	4,843,427	11,797,918	8,087,617	18,781,915	15,763,630	3,018,285	1,409,791
Ordinary business income (loss)	1,441,698	3,725,375	-26,024,171	1,158,861	1,055,070	103,791	399,605
Net income	2,275,468	6,247,274	17,234,433	5,537,377	4,361,092	1,176,285	787,947
Loss	833,769	2,521,900	43,258,603	4,378,516	3,306,023	1,072,493	388,342
Portfolio income (loss) distributed directly to partners	80,194	2,645,718	21,330,525	1,773,483	864,570	908,914	118,938
Interest income	48,177	345,914	10,186,038	321,447	233,112	88,335	42,067
Dividend income	2,008	29,151	5,913,331	235,057	229,434	* 5,623	* 3,761
Royalties	* 46	797,466	701,217	* 20,632	* 20,603	29	* 2,621
Net short-term capital gain (loss)	* -769	-128,041	-591,317	6,346	-6,803	* 13,149	-4,874
Net long-term capital gain (loss)	* 30,733	1,601,228	5,121,255	1,190,001	388,224	* 801,777	* 75,363
Net rental real estate income (loss)	-17,658	-152,741	-534,150	57,195	57,195	0	* -3,035
Net income	0	* 3,909	579,633	76,759	76,759	0	0
Loss	17,658	* 156,650	1,113,783	* 19,564	* 19,564	0	* 3,035
Other net rental income (loss)	* 34,655	* 27,013	-3,543,462	* 24,374	* 23,037	* 1,336	0
Net income	* 34,655	* 27,014	182,962	* 24,374	* 23,037	* 1,336	0
Loss	0	0	3,726,424	0	0	0	0
Total net income (loss) [2]	1,508,925	4,772,178	-13,301,196	1,817,566	1,618,451	199,115	445,020
Net income	2,317,539	7,260,067	30,108,906	6,090,300	4,836,433	1,253,867	824,520
Loss	808,614	2,487,889	43,410,102	4,272,734	3,217,982	1,054,752	379,501

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
Number of partnerships	68,538	19,867	14,068	7,602	6,938	2,714	777
Number of partners	434,840	214,488	38,192	60,541	43,680	7,983	3,021
Total assets	110,567,439	9,180,771	3,078,641	16,749,641	7,384,388	1,911,653	721,965
Income and deductions from a trade or business:							
Total income	190,963,678	57,883,642	8,378,231	24,594,791	14,645,157	5,467,345	1,238,536
Business receipts	180,178,195	50,764,475	8,226,726	23,881,019	13,312,033	5,416,073	1,207,793
Ordinary income from other partnerships and fiduciaries	1,515,007	354,895	* 106,652	361,743	380,298	* 8,772	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	250,736	44,367	* 4,730	42,215	26,322	* 31	* 2,275
Other income	9,019,740	6,719,906	40,123	309,814	926,504	42,467	* 28,469
Total deductions	168,750,941	45,528,261	7,069,922	20,796,677	12,897,518	5,160,438	1,286,276
Cost of good sold [1]	10,872,178	2,188,310	921,278	1,505,068	1,166,086	1,441,685	* 447,324
Inventory, beginning of year	337,170	25,922	34,210	166,909	* 24,441	* 25,725	* 27,228
Purchases	3,076,075	582,311	386,069	773,239	199,451	258,562	* 159,601
Cost of labor	2,453,686	* 269,922	* 113,802	* 178,295	208,137	453,713	* 91,181
Additional inventory costs (section 263A)	340,681	* 56,394	0	* 166,563	* 3,698	* 81,643	0
Other costs	5,102,218	1,279,875	427,996	415,269	772,040	649,791	* 235,713
Less: Inventory, end of year	437,652	26,115	40,799	195,206	* 41,681	* 27,749	* 66,399
Salaries and wages	47,212,081	12,794,887	2,064,045	4,521,666	2,913,642	1,974,729	224,083
Guaranteed payments to partners	6,475,219	5,239,744	484,812	177,332	283,865	74,286	* 5,429
Rent paid	8,351,569	2,257,873	430,738	1,246,138	801,669	112,842	37,175
Interest paid	3,106,409	261,107	51,707	301,133	239,676	53,713	21,013
Taxes and licenses	5,317,879	1,011,637	200,294	536,708	288,335	172,994	29,599
Bad debts	2,922,596	125,479	* 3,719	440,673	136,954	47,547	* 38,850
Repairs and maintenance	2,153,414	387,518	37,872	363,666	329,245	23,597	3,316
Depreciation	5,987,403	725,284	90,741	1,154,960	898,650	75,149	49,567
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	843,430	553,494	17,445	62,920	83,442	13,139	* 930
Employee benefit programs	4,352,787	1,164,506	68,240	377,923	314,092	105,586	* 52,205
Ordinary loss from other partnerships and fiduciaries	380,649	8,059	* 42,459	* 71,651	97,257	0	* 14,491
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	87,696	954	0	16,593	* 367	* 322	0
Other deductions	70,687,631	18,809,408	2,656,572	10,020,246	5,344,236	1,064,849	362,295
Ordinary business income (loss)	22,212,738	12,355,381	1,308,308	3,798,114	1,747,638	306,907	-47,740
Net income	28,335,105	12,984,194	1,501,766	5,226,994	2,476,484	431,268	* 89,554
Loss	6,122,368	628,812	193,457	1,428,880	728,846	124,361	* 137,293
Portfolio income (loss) distributed directly to partners	1,026,709	113,771	13,242	184,371	286,937	4,123	80,666
Interest income	379,673	33,575	11,262	47,392	26,582	2,643	998
Dividend income	131,218	52,452	* 905	67,482	4,060	* 1,446	0
Royalties	[3]	0	[3]	0	0	0	0
Net short-term capital gain (loss)	1,166	-2,558	* 708	* -7,645	940	0	0
Net long-term capital gain (loss)	514,652	30,303	* 367	* 77,142	255,356	* 34	* 79,669
Net rental real estate income (loss)	-52,251	-13,639	* 51	* 4,770	-883	* 18	0
Net income	127,882	7,957	* 1,201	* 4,770	* 978	* 18	0
Loss	180,133	21,596	* 1,150	0	* 1,860	0	0
Other net rental income (loss)	177,957	4,440	* 269	* 73,304	* 3,286	0	0
Net income	200,964	4,440	* 269	* 73,304	* 11,208	0	0
Loss	* 23,007	0	0	0	* 7,922	0	0
Total net income (loss) [2]	22,849,335	12,432,210	1,320,796	3,991,062	1,780,683	311,014	-46,742
Net income	28,931,055	13,069,168	1,510,633	5,411,827	2,509,432	434,601	* 89,798
Loss	6,081,720	636,958	189,837	1,420,765	728,749	123,587	* 136,540

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance —continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
Number of partnerships	865	9,145	6,562	66,576	37,406	* 691	28,478
Number of partners	13,219	38,456	15,259	349,029	159,210	* 1,381	188,437
Total assets	28,861,564	41,487,624	1,191,192	86,455,108	36,893,279	* 65,117	49,496,711
Income and deductions from a trade or business:							
Total income	34,916,103	40,893,529	2,946,345	58,508,372	33,498,018	* 201,421	24,808,933
Business receipts	34,138,735	40,324,211	2,907,130	50,676,850	27,197,997	* 200,528	23,278,324
Ordinary income from other partnerships and fiduciaries	195,545	107,102	0	1,100,296	672,752	0	427,544
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	111,447	18,834	* 516	463,403	109,130	0	354,274
Other income	470,376	443,382	* 38,699	6,267,823	5,518,139	* 893	748,791
Total deductions	32,211,542	41,156,865	2,643,442	60,387,310	34,605,522	* 238,817	25,542,971
Cost of good sold [1]	495,677	2,161,388	545,362	9,137,803	4,653,364	* 57,557	4,426,883
Inventory, beginning of year	21,994	10,740	0	645,358	182,698	* 3,403	459,258
Purchases	261,496	345,245	* 110,102	3,360,343	1,037,598	* 30,592	2,292,153
Cost of labor	5,612	928,754	* 204,271	1,403,262	648,427	* 27,914	726,921
Additional inventory costs (section 263A)	* 32,287	95	0	58,184	56,997	0	* 1,187
Other costs	197,032	893,514	230,989	4,364,518	2,905,250	0	1,459,268
Less: Inventory, end of year	22,744	16,959	0	775,117	258,861	* 4,352	511,904
Salaries and wages	7,287,753	14,631,206	800,069	14,028,533	9,369,549	* 30,999	4,627,985
Guaranteed payments to partners	33,426	127,518	48,806	763,356	547,313	0	216,043
Rent paid	727,523	2,533,744	203,866	2,136,717	689,733	* 65,436	1,381,547
Interest paid	575,990	1,544,818	57,251	3,010,189	1,325,142	* 24	1,685,024
Taxes and licenses	758,482	2,220,309	99,521	2,855,751	925,923	* 4,869	1,924,959
Bad debts	1,846,140	282,133	* 1,101	127,510	75,040	0	52,470
Repairs and maintenance	551,655	416,931	39,614	730,836	238,723	* 5,728	486,385
Depreciation	1,511,753	1,433,783	47,517	3,764,897	958,630	* 3,865	2,802,401
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	63,499	45,904	* 2,657	264,860	236,115	0	28,745
Employee benefit programs	1,013,875	1,231,095	25,266	689,122	279,663	0	409,459
Ordinary loss from other partnerships and fiduciaries	36,664	110,068	0	740,116	576,027	0	164,089
Farm net loss	0	0	0	* 16,062	0	0	* 16,062
Net loss, noncapital assets	66,432	3,017	10	12,367	2,684	0	* 9,682
Other deductions	17,242,673	14,414,951	772,401	22,109,193	14,727,616	* 70,340	7,311,237
Ordinary business income (loss)	2,704,562	-263,336	302,903	-1,878,938	-1,107,504	* -37,396	-734,038
Net income	3,575,767	1,679,809	369,270	5,697,739	3,090,743	* 4,772	2,602,224
Loss	871,206	1,943,145	66,367	7,576,677	4,198,246	* 42,169	3,336,262
Portfolio income (loss) distributed directly to partners	169,195	140,034	34,370	417,127	179,083	* 277	237,767
Interest income	162,510	93,057	1,654	353,903	201,954	* 277	151,672
Dividend income	3,474	1,234	* 166	53,092	24,933	0	28,159
Royalties	0	0	[3]	77,780	76,193	0	1,587
Net short-term capital gain (loss)	* 149	* 10,511	* -939	-65,139	-65,543	0	* 403
Net long-term capital gain (loss)	3,062	35,232	* 33,489	-2,509	-58,454	0	* 55,945
Net rental real estate income (loss)	-12,667	-29,901	0	-108,948	13,571	0	-122,519
Net income	31,132	81,827	0	72,052	32,919	0	39,133
Loss	43,799	111,728	0	181,000	* 19,348	0	* 161,652
Other net rental income (loss)	40,377	* 56,281	0	5,959	814	0	5,145
Net income	40,377	* 71,366	0	6,396	* 1,172	0	5,224
Loss	0	* 15,084	0	437	358	0	80
Total net income (loss) [2]	2,898,255	-142,666	304,723	-1,497,153	-790,040	* -37,119	-669,994
Net income	3,743,910	1,790,598	371,088	5,960,517	3,260,334	* 5,050	2,695,134
Loss	845,655	1,933,263	66,364	7,457,670	4,050,373	* 42,169	3,365,128

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food service and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
Number of partnerships	102,827	28,569	74,258	67,571	26,609
Number of partners	383,059	129,902	253,158	172,015	68,033
Total assets	246,135,457	202,120,851	44,014,606	19,442,353	9,616,993
Income and deductions from a trade or business:					
Total income	152,013,671	69,025,730	82,987,941	26,259,845	15,883,732
Business receipts	148,000,912	66,819,771	81,181,141	25,679,998	15,634,505
Ordinary income from other partnerships and fiduciaries	647,453	449,113	198,339	115,789	* 45,724
Farm net profit	0	0	0	* 33,376	0
Net gain, noncapital assets	460,437	272,060	188,377	53,398	37,838
Other income	2,904,870	1,484,785	1,420,085	377,284	165,664
Total deductions	157,816,278	74,904,711	82,911,567	26,496,594	15,744,914
Cost of good sold [1]	43,273,290	10,573,357	32,699,932	10,932,308	8,340,912
Inventory, beginning of year	1,876,423	759,223	1,117,201	845,893	656,556
Purchases	29,958,101	4,486,514	25,471,587	5,862,085	4,856,672
Cost of labor	7,004,459	1,857,801	5,146,657	2,589,348	1,924,327
Additional inventory costs (section 263A)	155,708	23,539	132,170	* 30,941	* 28,426
Other costs	6,369,316	4,203,641	2,165,675	2,649,756	1,675,514
Less: Inventory, end of year	2,134,539	801,182	1,333,358	1,045,715	800,582
Salaries and wages	26,662,313	11,550,635	15,111,678	3,961,059	1,830,826
Guaranteed payments to partners	628,881	183,915	444,966	423,035	256,436
Rent paid	8,873,055	2,635,292	6,237,763	2,205,503	864,770
Interest paid	9,061,844	7,642,000	1,419,844	772,233	423,812
Taxes and licenses	6,866,802	4,096,466	2,770,336	756,382	324,359
Bad debts	167,519	139,399	28,120	30,741	20,438
Repairs and maintenance	3,319,973	1,886,468	1,433,505	321,783	181,207
Depreciation	11,215,069	8,020,270	3,194,799	1,072,642	593,564
Depletion	* 3,355	0	* 3,355	0	0
Retirement plans, etc.	117,552	76,288	41,264	21,812	9,732
Employee benefit programs	1,477,863	1,054,820	423,043	133,270	45,538
Ordinary loss from other partnerships and fiduciaries	1,875,664	1,796,969	78,695	208,506	774
Farm net loss	0	0	0	* 3,356	0
Net loss, noncapital assets	289,877	245,737	44,140	* 638	* 150
Other deductions	43,983,222	25,003,094	18,980,129	5,653,326	2,852,395
Ordinary business income (loss)	-5,802,607	-5,878,981	76,374	-236,749	138,817
Net income	7,797,915	3,436,616	4,361,299	1,504,781	928,300
Loss	13,600,522	9,315,597	4,284,926	1,741,530	789,482
Portfolio income (loss) distributed directly to partners	1,697,456	1,331,786	365,670	284,274	-153,199
Interest income	611,476	555,582	55,894	81,378	9,584
Dividend income	134,432	131,824	2,608	7,405	* 4,046
Royalties	349,897	* 186,795	* 163,102	* 3,323	0
Net short-term capital gain (loss)	5,887	-14,026	* 19,913	* -6,091	* -30,969
Net long-term capital gain (loss)	595,763	471,611	124,153	* 198,259	* -135,860
Net rental real estate income (loss)	-283,919	-362,215	78,296	14,069	* 267
Net income	262,441	184,017	78,423	58,063	* 5,721
Loss	546,359	546,232	* 127	* 43,995	* 5,454
Other net rental income (loss)	23,178	19,410	* 3,768	* 4,838	* 2,053
Net income	23,361	* 19,593	* 3,768	* 4,838	* 2,053
Loss	183	183	0	0	0
Total net income (loss) [2]	-4,967,542	-5,347,585	380,042	-125,736	154,767
Net income	8,487,944	3,947,502	4,540,442	1,618,981	946,805
Loss	13,455,486	9,295,087	4,160,399	1,744,718	792,038

Footnotes at end of table.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
Number of partnerships	22,604	4,005	38,771	* 2,191	* 4,621
Number of partners	57,593	10,439	95,198	* 8,784	* 12,064
Total assets	6,151,695	3,465,298	9,375,025	* 450,335	* 164,517
Income and deductions from a trade or business:					
Total income	8,859,837	7,023,895	10,268,718	* 107,395	* 172,244
Business receipts	8,734,448	6,900,057	9,938,097	* 107,395	* 170,381
Ordinary income from other partnerships and fiduciaries	* 213	* 45,511	* 70,065	0	0
Farm net profit	0	0	* 33,376	0	0
Net gain, noncapital assets	* 30,658	* 7,180	* 15,561	0	0
Other income	94,518	71,147	211,619	0	* 1,863
Total deductions	9,116,178	6,628,736	10,642,260	* 109,419	* 165,936
Cost of good sold [1]	4,194,264	4,146,648	2,550,892	* 40,505	0
Inventory, beginning of year	340,710	315,846	189,336	0	0
Purchases	2,975,458	1,881,214	964,387	* 41,027	0
Cost of labor	795,938	1,128,389	665,022	0	0
Additional inventory costs (section 263A)	* 20,726	* 7,699	* 2,515	0	0
Other costs	460,269	1,215,245	974,242	0	0
Less: Inventory, end of year	398,836	401,746	244,611	* 522	0
Salaries and wages	1,057,599	773,227	2,125,717	* 4,516	* 19,560
Guaranteed payments to partners	190,436	66,001	166,599	0	0
Rent paid	765,323	99,447	1,336,973	* 3,760	* 12,127
Interest paid	302,496	121,316	348,421	0	* 11,577
Taxes and licenses	221,643	102,716	426,071	* 5,951	* 8,482
Bad debts	3,450	16,988	10,303	0	0
Repairs and maintenance	140,347	40,861	135,875	* 4,700	* 6,144
Depreciation	380,177	213,388	449,632	* 29,446	* 16,899
Depletion	0	0	0	0	0
Retirement plans, etc.	* 2,557	7,175	12,080	0	0
Employee benefit programs	25,284	20,254	87,733	0	0
Ordinary loss from other partnerships and fiduciaries	0	774	* 207,732	0	* 209
Farm net loss	0	0	* 3,356	0	0
Net loss, noncapital assets	14	* 136	* 488	0	0
Other deductions	1,832,590	1,019,806	2,780,389	* 20,542	* 90,939
Ordinary business income (loss)	-256,342	395,159	-373,542	* -2,024	* 6,308
Net income	454,528	473,772	576,481	0	* 20,311
Loss	710,869	* 78,613	950,024	* 2,024	* 14,004
Portfolio income (loss) distributed directly to partners	-166,019	12,820	437,473	0	* 11
Interest income	810	8,773	71,795	0	* 11
Dividend income	0	* 4,046	* 3,359	0	0
Royalties	0	0	* 3,323	0	0
Net short-term capital gain (loss)	* -30,969	0	* 24,878	0	0
Net long-term capital gain (loss)	* -135,860	0	* 334,119	0	0
Net rental real estate income (loss)	* 140	* 127	13,802	0	0
Net income	* 5,594	* 127	52,342	0	0
Loss	* 5,454	0	* 38,541	0	0
Other net rental income (loss)	* 2,053	0	* 2,785	0	0
Net income	* 2,053	0	* 2,785	0	0
Loss	0	0	0	0	0
Total net income (loss) [2]	-253,338	408,106	-278,480	* -2,024	* 6,318
Net income	462,870	483,935	672,176	0	* 20,311
Loss	716,208	* 75,830	950,656	* 2,024	* 13,993

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Cost of good sold is not equal to the sum of its components because some partnerships do not report the components.

[2] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Between -\$500 and +\$500.

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	1,608,966	65,720	35,867	18,997	3,234	* 136	7,487
Number of partners	11,952,275	241,814	150,956	55,258	17,031	* 446	18,123
Total assets	11,734,252,057	71,382,217	24,342,769	11,485,283	29,889,940	* 2,627,245	3,036,979
Income and deductions from a trade or business:							
Total income	3,452,658,533	27,609,596	7,870,199	6,462,027	1,771,099	* 1,253,180	10,253,092
Business receipts	3,175,032,119	19,526,223	2,089,596	4,643,538	1,690,128	* 1,077,783	10,025,178
Ordinary income from other partnerships and fiduciaries	92,114,112	383,361	252,481	* 6,436	3,864	116,822	* 3,757
Farm net profit	7,392,326	7,170,202	5,377,495	1,756,082	* 1,046	0	* 35,579
Net gain, noncapital assets	13,860,861	235,780	80,375	37,641	* 51,517	* 34,713	31,534
Other income	164,259,115	294,030	70,251	18,329	24,543	* 23,862	157,044
Total deductions	2,945,164,317	19,530,145	2,535,358	4,792,781	1,629,707	* 945,143	9,627,157
Cost of goods sold [1]	1,886,886,626	14,340,172	1,255,987	3,858,125	1,008,236	* 609,993	7,607,832
Inventory, beginning of year	132,595,220	1,245,279	* 136,206	279,227	* 43,757	95,427	690,662
Purchases	1,280,060,069	11,613,604	980,697	2,603,058	* 882,733	158,191	6,988,925
Cost of labor	75,841,698	440,344	* 140,635	* 50,983	0	* 147,887	100,839
Additional inventory costs (section 263A)	9,885,811	29,254	18,463	* 4,863	0	3,457	2,472
Other costs	523,466,259	3,245,926	571,495	1,269,142	* 298,584	* 316,170	790,535
Less: Inventory, end of year	137,982,053	2,234,234	* 591,508	349,148	* 216,838	111,139	965,601
Salaries and wages	273,395,346	980,314	129,925	245,351	* 131,171	* 26,893	446,975
Guaranteed payments to partners	37,413,969	675,921	327,407	149,972	* 87,051	* 15,843	95,647
Rent paid	48,281,588	124,693	* 33,695	11,827	* 4,164	* 3,770	71,239
Interest paid	52,415,436	265,549	30,021	27,079	41,221	* 69,627	97,601
Taxes and licenses	43,827,725	127,254	14,103	26,654	16,238	* 6,112	64,146
Bad debts	17,865,097	7,449	* 396	* 2,374	* 159	* 713	3,809
Repairs and maintenance	14,612,574	217,217	36,940	43,339	45,112	* 9,699	82,127
Depreciation	66,930,221	351,717	64,813	21,943	60,713	* 11,000	193,248
Depletion	943,325	* 7,304	0	0	* 7,304	0	0
Retirement plans, etc.	10,591,461	18,207	* 1,243	* 2,558	* 5,016	208	9,182
Employee benefit programs	18,160,930	46,887	* 5,200	6,791	* 1,591	* 5,563	27,742
Ordinary loss from other partnerships and fiduciaries	10,833,946	118,781	58,623	* 18,837	* 17,544	* 23,060	* 716
Farm net loss	368,407	213,723	* 64,971	* 131,749	* 4,993	0	* 12,011
Net loss, noncapital assets	1,100,548	* 2,570	* 2,404	* 166	0	0	0
Other deductions	461,537,120	2,032,386	509,631	246,016	199,194	* 162,662	914,883
Ordinary business income (loss)	507,494,215	8,079,451	5,334,841	1,669,246	141,392	* 308,037	625,935
Net income	522,893,010	8,312,734	5,394,695	1,796,184	187,884	* 308,037	625,935
Loss	15,398,795	233,284	* 59,854	126,938	46,492	0	0
Portfolio income (loss) distributed directly to partners	305,472,910	2,720,053	398,571	826,761	1,277,991	* 191,101	25,630
Interest income	213,571,225	1,002,712	131,696	47,348	803,469	* 7,098	13,101
Dividend income	92,373,940	116,117	50,789	40,401	* 11,059	* 1,215	* 12,653
Royalties	20,880,526	743,749	* 84,406	* 449,112	* 210,232	0	0
Net short-term capital gain (loss)	-126,156,847	-55,858	* -37,425	* -20,406	* 2,066	0	* -92
Net long-term capital gain (loss)	104,804,066	913,332	169,105	310,306	251,166	* 182,788	* -33
Net rental real estate income (loss)	89,994,886	312,455	250,431	51,650	* 21,769	0	* -11,395
Net income	94,907,746	342,653	260,138	59,938	* 21,769	0	808
Loss	4,912,859	30,198	* 9,707	* 8,288	0	0	* 12,203
Other net rental income (loss)	4,949,575	50,778	* 14,512	24,815	* 9,445	* 1,997	10
Net income	6,656,495	52,314	* 15,881	24,815	* 9,445	* 2,164	10
Loss	1,706,920	* 1,536	* 1,369	0	0	* 167	0
Total net income [2]	929,264,368	10,305,263	5,866,676	2,282,571	1,197,365	* 318,347	640,305

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	23,179	20,036	862	2,282	1,954	93,291	27,932
Number of partners	697,590	626,479	52,307	18,804	70,246	226,172	79,617
Total assets	212,985,026	186,686,302	19,191,390	7,107,335	161,499,308	123,706,126	72,362,230
Income and deductions from a trade or business:							
Total income	138,296,967	114,552,766	15,468,050	8,276,151	159,782,819	193,618,731	101,512,358
Business receipts	129,460,386	106,776,301	14,614,912	8,069,173	156,442,704	190,058,622	99,568,365
Ordinary income from other partnerships and fiduciaries	3,797,274	3,510,232	* 212,473	* 74,568	2,241,673	1,321,205	844,210
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,712,089	1,497,133	150,615	64,342	639,520	77,294	8,023
Other income	3,327,217	2,769,099	490,049	68,069	458,923	2,161,609	1,091,760
Total deductions	75,785,760	56,042,230	12,785,961	6,957,569	150,843,834	175,842,456	94,210,883
Cost of good sold [1]	38,282,288	23,863,854	10,393,969	4,024,464	135,058,554	151,744,621	85,577,454
Inventory, beginning of year	2,468,230	1,246,503	1,017,281	204,446	2,291,926	20,762,514	16,252,738
Purchases	14,827,835	11,884,589	1,274,287	1,668,959	102,174,907	37,817,444	19,984,781
Cost of labor	2,912,142	736,798	1,173,177	1,002,166	560,306	16,484,757	3,530,018
Additional inventory costs (section 263A)	1,050,658	765,934	266,632	* 18,093	31,124	2,477,901	1,737,661
Other costs	19,625,256	10,732,330	7,459,245	1,433,681	31,426,378	92,677,056	57,654,837
Less: Inventory, end of year	2,964,732	1,502,299	1,159,552	302,881	1,426,086	19,084,878	13,903,970
Salaries and wages	2,384,223	1,629,461	177,157	577,605	745,174	5,897,709	1,895,931
Guaranteed payments to partners	233,961	181,185	* 4,306	48,470	72,104	1,238,246	395,077
Rent paid	472,369	192,815	61,492	218,062	363,402	868,566	231,068
Interest paid	2,226,195	1,941,853	207,341	77,001	2,335,124	917,774	489,070
Taxes and licenses	5,366,361	5,118,024	147,788	100,549	748,640	1,094,397	346,997
Bad debts	48,875	25,182	6,983	16,710	34,479	178,745	75,059
Repairs and maintenance	412,613	292,470	32,790	87,353	954,252	524,324	229,593
Depreciation	4,801,680	4,198,776	200,266	402,638	3,869,612	1,322,109	273,913
Depletion	596,281	23,928	568,628	* 3,726	* 31,953	* 189	0
Retirement plans, etc.	76,562	26,382	40,142	10,038	170,335	116,064	39,205
Employee benefit programs	363,580	244,092	92,139	27,349	89,099	370,758	86,680
Ordinary loss from other partnerships and fiduciaries	194,165	191,087	1	* 3,077	118,936	54,168	30,243
Farm net loss	* 21,214	* 21,214	0	0	0	* 1,991	* 597
Net loss, noncapital assets	88,396	75,328	12,908	* 159	* 1,820	3,487	362
Other deductions	20,216,998	18,016,579	840,052	1,360,367	6,250,350	11,509,310	4,539,634
Ordinary business income (loss)	62,511,207	58,510,536	2,682,089	1,318,583	8,938,985	17,776,274	7,301,475
Net income	62,615,583	58,584,401	2,689,280	1,341,902	9,004,663	17,830,911	7,325,702
Loss	104,376	73,865	* 7,192	* 23,320	65,678	54,637	24,227
Portfolio income (loss) distributed directly to partners	9,507,528	9,028,543	227,045	251,939	985,525	1,486,605	472,684
Interest income	1,574,667	1,367,333	141,875	65,459	581,138	717,841	381,079
Dividend income	304,266	288,685	* 1,611	* 13,969	100,798	66,069	39,140
Royalties	5,704,165	5,602,836	81,690	* 19,638	479	6,117	* 1,930
Net short-term capital gain (loss)	-14,169	-16,128	* -474	* 2,433	-34,872	-33,007	-37,918
Net long-term capital gain (loss)	1,938,598	1,785,816	* 2,342	* 150,440	337,982	729,585	88,453
Net rental real estate income (loss)	219,150	214,988	* 4,247	-85	-98	21,804	-89,398
Net income	233,844	229,484	* 4,308	52	* 23	186,712	66,148
Loss	14,694	14,496	* 61	137	121	164,908	155,546
Other net rental income (loss)	207,838	150,377	1,171	* 56,290	* 42,686	116,680	12,716
Net income	210,770	153,309	1,171	* 56,290	* 42,839	116,714	* 12,745
Loss	* 2,932	* 2,932	0	0	153	34	29
Total net income [2]	70,521,294	66,134,756	2,912,683	1,473,854	9,663,987	18,704,785	7,646,942

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of partnerships	17,713	1,397	12,563	3,753	47,647	5,896	4,389
Number of partners	41,401	3,077	29,876	8,448	105,155	12,929	9,217
Total assets	32,489,476	4,566,554	17,965,116	9,957,806	18,854,420	4,245,566	2,497,530
Income and deductions from a trade or business:							
Total income	36,580,340	6,965,919	4,692,425	24,921,995	55,526,033	10,045,606	8,278,021
Business receipts	35,509,095	6,850,844	4,165,163	24,493,088	54,981,162	9,995,811	8,213,387
Ordinary income from other partnerships and fiduciaries	272,567	* 73,814	* 157,699	* 41,054	204,427	0	* 26,399
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	41,263	12,644	* 4,171	24,448	28,008	6,143	744
Other income	757,414	28,617	365,392	363,406	312,435	43,652	37,491
Total deductions	32,237,693	6,141,148	3,807,731	22,288,813	49,393,880	8,905,085	7,467,554
Cost of good sold [1]	28,361,581	5,138,310	3,242,208	19,981,062	37,805,586	6,990,328	5,785,692
Inventory, beginning of year	3,842,927	* 6,306	3,705,426	131,194	666,849	57,815	* 9,284
Purchases	4,450,547	461,113	1,081,964	2,907,470	13,382,116	2,882,658	1,792,435
Cost of labor	4,204,343	827,818	* 7,265	3,369,260	8,750,396	1,473,482	1,494,105
Additional inventory costs (section 263A)	293,443	216,713	* 75,255	* 1,474	446,798	* 246,075	* 39,243
Other costs	19,537,100	3,629,540	2,189,099	13,718,460	15,485,119	2,739,655	2,482,766
Less: Inventory, end of year	3,966,779	* 3,181	3,816,801	146,797	1,214,129	697,793	32,141
Salaries and wages	819,589	260,380	* 19,983	539,226	3,182,190	595,408	421,554
Guaranteed payments to partners	58,070	* 12,175	* 3,235	42,659	785,100	161,130	149,776
Rent paid	119,376	34,307	6,461	78,608	518,122	77,976	68,568
Interest paid	172,184	21,269	110,493	40,421	256,520	40,534	30,956
Taxes and licenses	216,689	53,810	47,306	115,572	530,711	101,015	66,364
Bad debts	36,505	* 1,713	* 3,472	31,320	67,180	13,217	5,491
Repairs and maintenance	91,332	12,339	16,049	62,944	203,399	46,183	23,542
Depreciation	447,523	249,190	45,589	152,744	600,673	86,307	67,442
Depletion	* 189	0	* 189	0	0	0	0
Retirement plans, etc.	33,994	* 8,920	0	25,073	42,865	9,355	6,729
Employee benefit programs	77,867	24,249	* 1,103	52,514	206,211	19,399	39,939
Ordinary loss from other partnerships and fiduciaries	13,395	204	* 8,144	* 5,046	* 10,530	* 879	* 161
Farm net loss	* 25	0	* 25	0	* 1,368	0	* 1,368
Net loss, noncapital assets	* 972	* 75	0	* 897	2,153	* 1	* 19
Other deductions	1,788,405	324,205	303,472	1,160,728	5,181,271	763,351	799,952
Ordinary business income (loss)	4,342,647	824,771	884,694	2,633,182	6,132,152	1,140,521	810,466
Net income	4,372,852	828,189	911,480	2,633,183	6,132,357	1,140,521	810,499
Loss	30,206	3,418	26,786	1	* 205	0	32
Portfolio income (loss) distributed directly to partners	935,950	24,147	827,701	84,102	77,971	17,615	15,457
Interest income	269,322	25,059	163,660	80,604	67,440	18,122	15,288
Dividend income	21,402	* 1,862	* 15,076	4,465	5,527	* 584	* 170
Royalties	* 4,146	0	* 3,626	520	* 41	0	0
Net short-term capital gain (loss)	8,695	* -2,405	* 10,693	408	-3,784	* -1,073	0
Net long-term capital gain (loss)	632,385	* -368	634,648	-1,894	8,746	* -18	0
Net rental real estate income (loss)	75,276	0	74,519	* 757	35,925	* 22,061	* 9,933
Net income	84,573	0	* 83,669	904	* 35,990	* 22,061	* 9,933
Loss	* 9,297	0	* 9,150	147	* 65	0	0
Other net rental income (loss)	103,697	2,362	* 4,610	* 96,725	* 267	* 267	0
Net income	* 103,702	2,362	* 4,610	* 96,730	* 267	* 267	0
Loss	5	0	0	5	0	0	0
Total net income [2]	4,816,490	854,054	1,146,184	2,816,252	6,241,353	1,181,555	835,857

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	7,011	12,382	17,968	19,855	1,596	965	55
Number of partners	15,584	27,980	39,445	212,110	5,889	3,246	219
Total assets	2,415,731	1,826,529	7,869,065	464,354,917	31,886,733	21,976,991	1,809,497
Income and deductions from a trade or business:							
Total income	8,334,228	8,210,163	20,658,015	772,225,348	72,742,902	18,612,334	3,280,706
Business receipts	8,262,019	8,177,692	20,332,253	756,294,614	71,918,664	17,931,450	3,225,866
Ordinary income from other partnerships and fiduciaries	251	* 56	177,722	5,735,453	208,616	0	1,762
Farm net profit	0	0	0	223	100	76	0
Net gain, noncapital assets	* 349	* 809	19,963	1,323,144	16,750	* 6,922	* 1,540
Other income	71,609	31,606	128,077	8,871,915	598,772	673,887	* 51,538
Total deductions	7,354,648	7,401,413	18,265,180	714,730,235	69,239,687	17,499,167	3,205,654
Cost of good sold [1]	5,537,809	5,715,461	13,776,296	618,992,211	59,151,471	11,150,341	2,666,057
Inventory, beginning of year	94,040	79,692	426,018	41,441,387	5,141,738	2,018,003	480,633
Purchases	1,971,179	2,112,759	4,623,086	398,357,307	50,677,119	9,986,575	1,854,053
Cost of labor	1,362,282	1,707,325	2,713,201	19,505,670	2,424,050	70,459	335,318
Additional inventory costs (section 263A)	0	* 15,898	145,582	1,897,606	139,758	* 69,619	* 2,228
Other costs	2,184,450	1,849,677	6,228,571	201,027,780	6,345,092	1,046,157	467,655
Less: Inventory, end of year	74,144	49,889	360,163	43,237,539	5,576,286	2,040,473	473,831
Salaries and wages	575,066	457,582	1,132,579	18,571,363	1,792,007	1,622,259	184,064
Guaranteed payments to partners	29,755	254,763	189,676	644,102	80,005	* 9,520	* 3,147
Rent paid	81,645	91,493	198,441	2,424,543	268,971	355,949	25,858
Interest paid	33,378	18,710	132,942	5,168,506	412,468	284,858	42,569
Taxes and licenses	89,791	94,060	179,481	6,482,032	235,676	170,270	20,801
Bad debts	11,425	24,127	12,919	256,945	35,854	7,305	* 7,056
Repairs and maintenance	26,922	15,387	91,365	1,947,815	225,467	103,935	* 9,819
Depreciation	63,195	53,970	329,758	6,199,194	478,901	367,168	16,757
Depletion	0	0	0	279,303	0	0	0
Retirement plans, etc.	15,165	* 2,131	9,484	1,638,038	72,362	168,632	* 6,224
Employee benefit programs	72,430	19,665	54,778	1,991,141	257,670	180,846	* 13,656
Ordinary loss from other partnerships and fiduciaries	9,118	0	* 372	299,040	11,355	* 122,379	488
Farm net loss	0	0	0	* 7,523	2,193	* 5,330	0
Net loss, noncapital assets	* 1,420	0	* 713	27,284	4,172	* 1,096	3
Other deductions	807,530	654,062	2,156,377	49,801,195	6,211,115	2,949,279	209,156
Ordinary business income (loss)	979,580	808,749	2,392,835	57,495,113	3,503,215	1,113,168	75,053
Net income	979,580	808,749	2,393,007	58,003,556	3,521,985	1,113,168	75,053
Loss	0	0	* 172	508,442	18,770	0	0
Portfolio income (loss) distributed directly to partners	7,615	3,534	33,749	12,994,355	653,076	333,789	1,543
Interest income	6,941	3,802	23,287	5,014,734	180,059	282,238	1,394
Dividend income	372	* 602	3,799	5,136,926	355,613	* 40,892	322
Royalties	0	0	* 41	2,116,414	110,454	* 13,823	0
Net short-term capital gain (loss)	5	* -823	* -1,893	-7,091	-17	0	-200
Net long-term capital gain (loss)	297	* -47	* 8,514	733,372	6,967	-3,164	27
Net rental real estate income (loss)	* 247	0	* 3,684	24,830	2,747	1,035	0
Net income	282	0	* 3,714	26,477	3,151	1,045	0
Loss	* 35	0	* 30	1,646	* 404	10	0
Other net rental income (loss)	0	0	0	823,763	1,704	253,255	0
Net income	0	0	0	833,124	1,972	253,255	0
Loss	0	0	0	* 9,361	268	0	0
Total net income [2]	987,141	813,153	2,423,647	70,611,781	4,153,792	1,704,410	76,769

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	158	* 91	530	151	2,588	159	1,064
Number of partners	469	* 364	1,497	704	5,805	77,378	77,875
Total assets	1,688,806	* 49,555	3,062,060	37,969,349	1,670,294	119,213,007	102,251,120
Income and deductions from a trade or business:							
Total income	3,216,818	* 240,533	7,049,651	19,802,211	3,583,507	339,137,268	139,742,471
Business receipts	3,148,247	* 240,533	6,510,876	19,509,304	3,571,612	335,545,145	133,330,936
Ordinary income from other partnerships and fiduciaries	1,715	0	106	2,927	0	* 932,885	3,374,788
Farm net profit	0	0	47	0	0	0	0
Net gain, noncapital assets	* 99	0	512,748	* 11,422	* 202	665,414	12,594
Other income	66,758	0	25,873	278,559	11,693	1,993,824	3,024,153
Total deductions	2,993,596	* 211,329	6,545,396	19,054,173	3,068,047	326,836,901	118,105,541
Cost of good sold [1]	1,977,016	* 153,316	5,319,609	16,321,525	1,830,513	306,461,390	94,049,893
Inventory, beginning of year	318,922	* 3,213	1,157,071	1,751,761	140,590	7,411,118	6,075,227
Purchases	1,592,922	* 145,532	3,980,677	7,730,425	954,863	200,257,479	41,021,673
Cost of labor	* 112,229	* 1,098	387,948	2,219,508	337,299	397,763	1,618,110
Additional inventory costs (section 263A)	34,828	0	* 70,974	766,326	* 533	* 11,153	324,878
Other costs	287,692	* 3,473	618,374	5,599,887	528,588	105,777,745	51,078,990
Less: Inventory, end of year	369,576	0	895,434	1,746,382	131,359	7,393,867	6,068,986
Salaries and wages	295,903	* 8,353	369,252	657,666	468,191	1,070,391	3,934,207
Guaranteed payments to partners	* 7,776	0	* 11,935	* 17,406	* 9,817	* 85,017	10,981
Rent paid	63,705	* 1,946	36,149	71,378	56,739	278,708	310,911
Interest paid	82,931	* 222	84,335	800,746	30,721	775,792	893,650
Taxes and licenses	28,236	* 759	44,858	40,990	43,564	4,583,031	461,580
Bad debts	1,871	* 12,551	7,487	4,891	6,426	29,312	22,600
Repairs and maintenance	7,231	* 35	33,137	95,924	16,891	476,634	575,602
Depreciation	18,570	* 52	146,242	47,176	72,910	2,195,841	998,039
Depletion	0	0	0	0	0	0	252,558
Retirement plans, etc.	* 3,821	0	4,644	19,939	* 3,781	510,759	259,503
Employee benefit programs	16,050	* 242	73,158	36,498	42,114	105,572	348,523
Ordinary loss from other partnerships and fiduciaries	* 700	0	* 33	0	* 280	1,490	62,719
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	0	0	* 43	* 160	* 242	7,325	1,404
Other deductions	489,786	* 33,854	414,514	939,875	485,857	10,255,639	15,923,371
Ordinary business income (loss)	223,222	* 29,203	504,255	748,038	515,460	12,300,366	21,636,930
Net income	226,484	* 29,203	504,255	748,074	515,460	12,316,005	21,733,237
Loss	* 3,262	0	0	36	0	* 15,638	96,307
Portfolio income (loss) distributed directly to partners	375,445	* 20	20,088	716,067	6,000	5,803,608	2,155,700
Interest income	43,847	* 20	18,501	702,321	4,588	1,562,858	806,851
Dividend income	0	0	* 3,591	91	* 1,348	4,039,491	387,821
Royalties	* 9,376	0	0	5,425	0	5,775	963,125
Net short-term capital gain (loss)	0	0	* -9,303	-82	0	0	* 113
Net long-term capital gain (loss)	* 322,222	0	* 7,299	8,311	64	* 195,484	-2,210
Net rental real estate income (loss)	0	0	265	* 2	* -634	* 2,292	* 629
Net income	0	0	265	* 5	0	* 2,292	740
Loss	0	0	0	3	* 634	0	111
Other net rental income (loss)	0	0	453	* 3,370	0	263,627	10,730
Net income	0	0	453	* 3,398	0	263,627	10,730
Loss	0	0	0	28	0	0	0
Total net income [2]	276,445	* 29,223	527,064	1,459,248	520,762	18,174,410	23,806,086

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	2,459	686	212	4,458	1,431	323	87
Number of partners	9,868	2,218	852	10,290	4,337	1,908	899
Total assets	6,771,875	4,797,784	10,724,610	10,938,503	15,184,878	15,555,481	2,964,778
Income and deductions from a trade or business:							
Total income	10,172,040	6,358,676	23,508,179	16,948,447	17,394,297	13,901,366	3,608,151
Business receipts	10,085,118	6,253,160	23,382,748	16,811,413	17,144,707	13,674,372	3,282,425
Ordinary income from other partnerships and fiduciaries	13,183	* 78,417	2,308	* 33,976	2,014	* 4,185	* 277,686
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	9,425	* 3,627	2,576	15,057	30,560	* 3,437	250
Other income	64,314	23,472	120,546	88,001	217,015	219,371	47,790
Total deductions	9,569,764	5,607,944	21,128,722	14,836,882	16,212,843	13,047,770	3,017,627
Cost of good sold [1]	7,949,846	4,447,035	19,685,987	11,987,918	12,658,122	9,652,349	2,429,519
Inventory, beginning of year	813,565	407,538	2,334,696	1,530,732	2,216,784	959,922	340,924
Purchases	5,246,103	2,382,680	15,507,098	7,970,751	8,622,472	5,411,970	1,299,577
Cost of labor	675,579	520,875	942,209	1,482,299	1,426,755	1,951,396	288,412
Additional inventory costs (section 263A)	24,427	50,240	36,849	64,279	43,190	14,975	29,133
Other costs	2,104,546	1,598,425	3,447,294	2,634,150	2,968,683	2,403,470	896,714
Less: Inventory, end of year	914,374	512,723	2,582,159	1,694,293	2,619,761	1,089,384	425,242
Salaries and wages	375,614	232,330	334,248	758,437	1,101,599	1,339,254	138,238
Guaranteed payments to partners	18,267	* 27,136	* 6,495	171,062	72,564	* 10,964	* 27,439
Rent paid	41,067	124,763	17,798	122,875	115,728	70,277	12,826
Interest paid	121,044	43,163	137,792	357,963	196,597	88,651	25,936
Taxes and licenses	44,490	57,416	53,383	131,678	154,537	51,837	20,050
Bad debts	6,991	12,082	10,279	21,373	26,109	8,551	2,879
Repairs and maintenance	25,559	57,007	45,604	58,424	61,758	50,020	7,960
Depreciation	53,530	66,289	153,140	134,342	217,646	267,142	22,683
Depletion	0	26,744	0	0	0	0	0
Retirement plans, etc.	14,095	5,733	41,188	54,645	44,949	118,741	* 14,988
Employee benefit programs	47,642	26,838	42,979	123,518	150,948	230,630	12,764
Ordinary loss from other partnerships and fiduciaries	* 1,148	2,675	* 22,761	530	* 25,026	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 577	11	* 1,763	881	3,248	* 65	* 2,314
Other deductions	869,893	478,722	575,305	913,236	1,384,009	1,159,290	300,031
Ordinary business income (loss)	602,277	750,732	2,379,457	2,111,564	1,181,454	853,595	590,524
Net income	615,831	750,732	2,432,227	2,112,265	1,437,755	859,165	590,524
Loss	13,554	0	* 52,770	* 701	* 256,301	* 5,569	0
Portfolio income (loss) distributed directly to partners	84,757	19,706	68,836	187,503	383,661	217,360	16,526
Interest income	19,064	19,372	63,282	171,152	153,657	132,194	10,253
Dividend income	* 29,463	284	* 4,211	9,150	41,814	* 32,142	* 6,471
Royalties	19,278	0	0	* 7,232	151,775	* 4,903	2
Net short-term capital gain (loss)	0	0	1,302	-3	250	0	-147
Net long-term capital gain (loss)	16,951	* 50	41	-28	36,165	* 48,121	-53
Net rental real estate income (loss)	0	* 1,116	* 1,709	* 11,292	* 825	0	* 2,607
Net income	0	* 1,122	* 1,712	* 11,292	* 828	0	* 2,607
Loss	0	6	3	0	3	0	0
Other net rental income (loss)	78	9	* 18,104	* 1,354	* 248,759	-814	0
Net income	78	9	* 18,104	* 1,540	* 256,434	0	0
Loss	0	0	0	185	* 7,675	814	0
Total net income [2]	670,160	771,513	2,466,763	2,311,744	1,778,284	1,022,021	609,856

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	356	* 796	1,692	34,360	16,978	10,843	6,540
Number of partners	1,337	* 1,800	5,155	274,365	49,676	195,556	29,133
Total assets	41,084,975	* 723,457	34,031,166	137,982,693	59,754,712	75,358,793	2,869,188
Income and deductions from a trade or business:							
Total income	48,720,162	* 1,678,971	22,526,660	494,308,924	128,151,893	354,717,712	11,439,320
Business receipts	46,855,363	* 1,677,626	22,195,051	488,746,564	125,219,881	352,264,804	11,261,879
Ordinary income from other partnerships and fiduciaries	606,381	0	* 194,504	1,378,427	382,697	994,823	907
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	15,225	* 34	15,261	171,717	124,396	46,925	* 396
Other income	1,243,193	* 1,311	121,843	4,012,216	2,424,919	1,411,159	176,138
Total deductions	44,368,996	* 1,457,117	18,723,078	472,701,758	116,268,188	345,841,699	10,591,871
Cost of good sold [1]	37,858,771	* 1,092,321	12,149,210	429,041,447	98,349,505	322,081,367	8,610,575
Inventory, beginning of year	5,859,004	* 75,113	2,404,833	25,147,938	13,058,764	11,944,208	144,966
Purchases	25,592,291	* 697,441	7,425,606	373,341,267	93,203,865	274,505,490	5,631,912
Cost of labor	1,504,062	* 218,206	2,592,097	2,193,855	1,363,076	829,694	* 1,085
Additional inventory costs (section 263A)	106,576	* 3,440	104,198	951,791	449,784	499,164	* 2,843
Other costs	10,585,159	* 174,208	2,461,476	53,393,306	4,985,150	45,374,121	3,034,034
Less: Inventory, end of year	5,788,320	* 76,087	2,839,000	26,888,478	14,711,134	11,973,079	204,265
Salaries and wages	1,627,035	* 111,583	2,150,730	12,964,015	5,757,216	6,847,019	359,780
Guaranteed payments to partners	32,203	* 7,077	35,293	852,236	507,834	323,629	20,773
Rent paid	212,715	* 28,791	207,388	1,868,072	886,938	928,596	52,538
Interest paid	518,496	* 25,860	244,712	1,992,984	863,723	1,075,605	53,657
Taxes and licenses	127,677	* 5,536	205,663	1,771,271	840,786	892,699	37,786
Bad debts	10,521	* 3,875	18,932	381,248	178,654	193,786	8,808
Repairs and maintenance	56,872	* 3,398	36,539	639,272	251,756	377,586	9,930
Depreciation	444,203	* 17,940	480,624	1,756,618	601,087	1,115,878	39,653
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	259,640	* 366	34,027	379,198	155,644	190,881	32,673
Employee benefit programs	119,256	* 1,701	160,537	1,131,207	523,225	565,335	42,647
Ordinary loss from other partnerships and fiduciaries	* 45,376	0	2,081	78,580	36,909	34,937	* 6,734
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	3,854	95	30	24,400	17,263	5,805	1,331
Other deductions	3,052,376	* 158,573	2,997,313	19,821,210	7,297,648	11,208,577	1,314,985
Ordinary business income (loss)	4,351,166	* 221,854	3,803,581	21,607,167	11,883,705	8,876,013	847,449
Net income	4,396,700	* 221,854	3,803,581	21,621,865	11,887,626	8,883,796	850,443
Loss	45,534	0	0	14,698	* 3,921	7,784	* 2,993
Portfolio income (loss) distributed directly to partners	432,100	* 1,100	1,517,471	1,208,821	506,696	660,198	41,927
Interest income	359,371	* 1,098	482,613	591,480	271,359	282,787	37,334
Dividend income	* 34,391	0	* 149,830	204,709	63,259	136,803	* 4,647
Royalties	65,889	0	759,359	10,832	* 7,665	* 3,168	0
Net short-term capital gain (loss)	1,010	0	* -15	-3,737	-14,280	10,626	* -82
Net long-term capital gain (loss)	-28,561	2	125,683	405,537	178,694	226,814	* 29
Net rental real estate income (loss)	1,212	0	-267	9,206	554	8,016	* 636
Net income	1,212	0	206	15,692	4,597	10,430	* 665
Loss	0	0	473	6,486	4,043	* 2,414	29
Other net rental income (loss)	23,134	0	0	19,710	6,189	13,521	0
Net income	* 23,525	0	0	26,016	11,699	14,317	0
Loss	391	0	0	6,307	5,510	796	0
Total net income [2]	4,835,162	* 222,952	5,195,117	22,443,103	12,232,730	9,320,307	890,066

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	78,325	11,355	1,897	2,282	3,897	9,602	2,313
Number of partners	289,592	26,308	4,497	5,178	10,656	23,158	38,522
Total assets	74,975,051	16,091,243	2,148,478	1,547,182	2,260,748	18,138,480	1,709,715
Income and deductions from a trade or business:							
Total income	250,110,163	57,503,966	6,271,353	4,898,908	7,064,669	55,293,428	6,486,811
Business receipts	244,111,295	56,163,893	6,114,116	4,878,820	7,003,701	52,533,684	6,460,323
Ordinary income from other partnerships and fiduciaries	1,214,442	* 400	36	0	0	686,709	* 4,458
Farm net profit	* 1,384	0	0	0	0	0	0
Net gain, noncapital assets	125,724	29,637	* 1,078	* 29	* 252	42,400	11
Other income	4,657,318	1,310,035	156,122	20,059	60,715	2,030,635	22,018
Total deductions	240,907,015	56,221,678	5,737,051	4,622,757	6,630,929	54,111,644	5,981,378
Cost of good sold [1]	194,533,813	47,807,068	3,445,733	3,356,754	4,955,887	40,968,416	3,943,861
Inventory, beginning of year	18,329,549	7,876,184	410,331	278,406	877,357	2,839,185	327,089
Purchases	188,372,234	47,139,863	2,976,042	3,353,369	4,626,592	39,801,582	3,903,079
Cost of labor	1,917,439	439,869	* 152,123	* 32,578	* 91,306	660,598	* 6,675
Additional inventory costs (section 263A)	502,438	247,035	23,223	* 17,689	* -765	79,569	* -852
Other costs	4,888,682	530,488	323,482	* 65,397	271,206	528,483	57,756
Less: Inventory, end of year	19,476,529	8,426,372	439,469	390,685	909,809	2,941,000	349,886
Salaries and wages	13,914,771	3,108,845	690,093	342,122	665,625	3,828,146	667,098
Guaranteed payments to partners	921,819	91,758	* 37,239	82,635	48,401	208,093	115,820
Rent paid	4,320,534	713,624	268,067	146,360	148,690	1,111,782	144,983
Interest paid	1,568,799	378,922	36,844	18,606	37,082	371,604	34,831
Taxes and licenses	1,865,349	470,897	112,505	49,900	90,740	323,739	81,403
Bad debts	325,948	62,559	9,793	* 4,275	11,590	49,265	10,390
Repairs and maintenance	930,363	105,100	28,592	6,756	31,611	341,886	15,749
Depreciation	2,381,797	260,257	62,667	16,218	49,086	749,134	41,466
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	158,116	16,674	4,608	* 1,292	9,933	53,616	5,280
Employee benefit programs	655,462	222,197	25,028	13,167	33,924	94,100	28,444
Ordinary loss from other partnerships and fiduciaries	9,821	* 169	5	* 122	4	* 1,349	360
Farm net loss	* 9,955	0	0	0	0	* 9,955	0
Net loss, noncapital assets	26,183	2,192	* 7,291	* 1,515	34	* 1,688	* 3,501
Other deductions	19,284,284	2,981,415	1,008,588	583,035	548,322	5,998,872	888,192
Ordinary business income (loss)	9,203,148	1,282,288	534,301	276,151	433,740	1,181,784	505,432
Net income	9,275,890	1,293,777	534,469	276,151	433,868	1,200,539	505,432
Loss	72,742	11,489	167	0	128	* 18,755	0
Portfolio income (loss) distributed directly to partners	508,185	87,841	7,432	5,482	9,542	17,339	4,968
Interest income	399,571	87,537	7,936	4,612	4,546	140,293	4,968
Dividend income	49,690	* 404	11	* 1,103	* 908	31,411	0
Royalties	* 3,316	0	0	0	0	2	0
Net short-term capital gain (loss)	-3,415	* -52	-7	* -8	* -662	-349	0
Net long-term capital gain (loss)	59,022	* -48	-508	* -225	* 4,751	* -154,018	0
Net rental real estate income (loss)	204,550	* 1,873	4,187	* -2,312	* 537	78,007	* 189
Net income	209,275	* 1,873	4,187	0	* 537	78,007	* 189
Loss	* 4,725	0	0	* 2,312	0	0	0
Other net rental income (loss)	47,618	* 862	605	0	0	6,998	0
Net income	47,618	* 862	605	0	0	6,998	0
Loss	0	0	0	0	0	0	0
Total net income [2]	9,907,894	1,372,964	547,041	279,553	439,731	1,438,495	510,590

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of partnerships	3,743	8,751	5,845	2,946	11,454	14,240	20,169
Number of partners	9,477	19,993	12,290	6,240	28,239	105,035	1,030,639
Total assets	8,183,894	2,883,579	1,366,804	1,636,943	3,898,775	15,109,210	173,206,439
Income and deductions from a trade or business:							
Total income	57,219,188	7,091,455	2,015,322	4,190,120	12,998,255	29,076,690	127,579,126
Business receipts	56,953,685	6,919,065	1,967,109	4,170,105	12,666,900	28,279,892	122,532,486
Ordinary income from other partnerships and fiduciaries	13,379	* 93,338	* 2,880	12,574	17,832	* 382,836	2,347,591
Farm net profit	0	0	0	0	0	* 1,384	0
Net gain, noncapital assets	29,150	0	* 958	12	6,054	16,143	737,239
Other income	222,973	79,052	* 44,375	7,429	307,469	396,435	1,961,810
Total deductions	56,280,933	6,569,225	1,767,743	3,990,929	12,059,724	26,933,022	116,487,867
Cost of good sold [1]	52,431,413	3,953,353	1,004,245	2,901,869	9,122,060	20,643,155	85,180,277
Inventory, beginning of year	508,193	1,155,206	405,627	502,471	1,776,125	1,373,374	2,363,145
Purchases	52,217,120	3,735,478	1,207,384	2,780,143	8,384,974	18,246,607	58,903,124
Cost of labor	* 48,407	* 117,142	* 8,085	0	142,624	218,033	2,406,297
Additional inventory costs (section 263A)	9,016	* 1,064	* 813	483	25,637	99,525	116,723
Other costs	187,483	175,894	* 36,266	* 81,873	584,336	2,046,016	24,336,868
Less: Inventory, end of year	538,805	1,231,432	653,931	463,102	1,791,636	1,340,402	2,945,880
Salaries and wages	1,096,110	826,486	191,816	249,381	754,014	1,495,035	5,275,987
Guaranteed payments to partners	13,055	* 44,493	* 11,660	257	140,182	128,228	540,499
Rent paid	298,694	531,496	142,835	147,979	439,571	226,452	1,044,980
Interest paid	239,266	57,509	23,559	30,846	87,383	252,346	2,470,260
Taxes and licenses	227,402	108,601	35,084	50,946	122,032	192,101	1,250,221
Bad debts	11,184	9,661	* 2,000	* 24,551	6,141	124,541	65,719
Repairs and maintenance	159,569	30,239	8,097	20,608	42,864	139,292	923,286
Depreciation	504,237	131,907	73,801	62,794	74,027	356,201	4,618,570
Depletion	0	0	0	0	0	0	* 9,805
Retirement plans, etc.	6,721	* 17,032	* 138	390	10,632	31,800	155,532
Employee benefit programs	29,250	21,716	* 5,316	5,252	43,472	133,596	500,233
Ordinary loss from other partnerships and fiduciaries	* 1,993	0	0	0	* 5,563	254	* 19,115
Farm net loss	0	0	0	0	0	0	1,035
Net loss, noncapital assets	630	* 7,942	227	77	840	245	11,290
Other deductions	1,261,408	828,790	268,965	495,978	1,210,944	3,209,776	14,421,058
Ordinary business income (loss)	938,254	522,229	247,580	199,191	938,531	2,143,668	11,091,259
Net income	950,053	550,510	247,580	199,191	940,654	2,143,668	11,207,177
Loss	* 11,798	* 28,280	0	0	* 2,123	0	* 115,918
Portfolio income (loss) distributed directly to partners	17,318	15,318	* 325	* 6,684	43,126	292,810	981,370
Interest income	14,271	11,089	* 325	* 6,659	14,318	103,017	528,162
Dividend income	203	* 4,390	0	26	* 2,942	8,291	330,141
Royalties	0	0	0	0	3,294	21	* 542
Net short-term capital gain (loss)	-881	-161	0	0	* -961	-333	* 13,478
Net long-term capital gain (loss)	3,725	0	0	-1	* 23,532	181,813	109,046
Net rental real estate income (loss)	82,586	* 32,152	0	305	* 7,004	* 21	36,109
Net income	83,374	* 33,760	0	305	* 7,020	* 21	36,215
Loss	* 789	* 1,608	0	0	16	0	* 106
Other net rental income (loss)	6,641	1,035	0	0	0	* 31,477	* 33,864
Net income	6,641	1,035	0	0	0	* 31,477	* 33,867
Loss	0	0	0	0	0	0	* 3
Total net income [2]	1,041,955	570,895	247,905	206,181	966,089	2,286,494	12,020,078

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Number of partnerships	327	253	12,471	* 425	352	* 20	4,347
Number of partners	1,431	8,247	27,075	* 546	959,447	* 120	29,123
Total assets	4,669,908	6,207,917	3,181,788	* 237,105	134,316,617	* 23,824	8,792,528
Income and deductions from a trade or business:							
Total income	4,484,099	5,545,051	14,914,448	* 320,028	73,032,693	* 112,279	18,804,996
Business receipts	4,144,973	5,340,805	13,680,870	* 316,297	70,384,902	* 112,279	18,640,673
Ordinary income from other partnerships and fiduciaries	1,681	* 14,945	954	0	2,078,388	0	68,056
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 290,281	* 134,432	59,170	44	207,963	0	14,737
Other income	47,164	54,869	1,173,453	* 3,686	361,440	0	81,529
Total deductions	3,887,115	4,903,786	13,979,618	* 296,312	66,827,379	* 96,877	17,280,789
Cost of good sold [1]	2,920,542	2,292,258	5,912,196	* 158,133	55,585,757	* 10,962	11,904,165
Inventory, beginning of year	* 75,052	61,970	* 75,524	1,116	824,778	* 3,139	334,273
Purchases	* 2,818,074	* 462,567	1,564,546	0	46,209,010	* 11,077	4,553,982
Cost of labor	* 60,846	* 433,177	331,100	* 32,913	14,959	0	1,457,108
Additional inventory costs (section 263A)	890	0	0	0	3,674	0	* 71,285
Other costs	838,088	1,375,909	4,022,305	* 125,257	9,460,160	0	5,759,468
Less: Inventory, end of year	* 872,408	41,365	81,278	1,152	926,825	* 3,254	271,951
Salaries and wages	158,325	392,430	1,741,373	* 22,876	457,304	* 22,801	1,950,420
Guaranteed payments to partners	* 5,552	* 7,885	214,669	* 1,059	* 2,283	0	297,793
Rent paid	47,105	21,474	353,286	* 5,222	206,950	* 8,951	159,844
Interest paid	62,906	93,024	89,542	* 12,568	1,931,274	* 876	94,691
Taxes and licenses	25,536	57,474	256,692	* 7,158	585,903	* 2,580	203,524
Bad debts	* 6,469	* 4,878	16,027	* 719	4,077	0	31,392
Repairs and maintenance	44,294	74,491	257,735	* 1,851	340,396	* 5,006	116,570
Depreciation	137,976	231,915	379,688	* 2,670	3,463,463	* 2,486	178,112
Depletion	0	0	* 9,805	0	0	0	0
Retirement plans, etc.	* 2,524	30,843	35,040	* 1,495	* 37,464	* 131	41,662
Employee benefit programs	* 10,953	104,090	52,981	* 5,448	75,395	0	197,479
Ordinary loss from other partnerships and fiduciaries	0	* 134	* 858	0	* 17,741	0	0
Farm net loss	0	1,035	0	0	0	0	0
Net loss, noncapital assets	0	4	* 541	0	* 9,834	0	702
Other deductions	464,933	1,591,850	4,659,185	* 77,112	4,109,538	* 43,084	2,104,435
Ordinary business income (loss)	596,985	641,265	934,830	* 23,716	6,205,313	* 15,402	1,524,207
Net income	596,985	650,983	935,006	* 23,716	6,310,271	* 15,402	1,524,277
Loss	0	* 9,717	* 176	0	* 104,958	0	70
Portfolio income (loss) distributed directly to partners	6,675	162,211	67,557	* 113	618,282	* 287	42,200
Interest income	6,290	11,675	17,216	* 113	428,673	* 20	37,021
Dividend income	* 11	* 95,906	* 333	0	190,118	* 267	5,803
Royalties	78	0	0	0	0	0	0
Net short-term capital gain (loss)	0	513	0	0	-5,266	0	* -537
Net long-term capital gain (loss)	* 296	* 54,117	* 50,008	0	4,757	0	* -86
Net rental real estate income (loss)	* 1,871	* -21	* 2,993	320	0	0	* 2,348
Net income	1,884	* 72	* 2,993	320	0	0	* 2,348
Loss	13	* 93	0	0	0	0	0
Other net rental income (loss)	0	* 17,532	* 2,698	0	9,458	* -3	* 4,179
Net income	0	* 17,532	* 2,698	0	9,458	0	* 4,179
Loss	0	0	0	0	0	* 3	0
Total net income [2]	605,234	766,358	958,070	* 24,149	6,833,563	* 15,686	1,573,557

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Tele-communications
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Number of partnerships	* 488	1,487	14,058	2,902	2,808	2,843	2,753
Number of partners	* 1,101	3,551	46,266	7,985	10,841	7,140	10,975
Total assets	* 87,178	15,689,574	465,203,972	14,805,665	11,013,608	44,082,848	382,661,394
Income and deductions from a trade or business:							
Total income	* 1,140,966	9,224,566	208,330,803	9,964,522	9,967,851	21,840,261	153,945,401
Business receipts	* 1,140,944	8,770,742	189,453,416	9,717,140	9,235,447	20,893,605	137,453,892
Ordinary income from other partnerships and fiduciaries	0	183,566	11,722,419	* 66,932	445,525	391,545	10,672,308
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	0	30,611	267,431	* 1,306	* 325	* 96,826	168,973
Other income	* 22	239,647	6,887,538	179,144	286,554	458,285	5,650,228
Total deductions	* 1,053,595	8,162,395	169,950,983	8,795,339	9,199,054	17,356,414	125,665,582
Cost of good sold [1]	* 800,046	5,596,219	40,771,031	3,000,928	4,121,146	2,814,814	29,436,696
Inventory, beginning of year	0	987,293	3,185,604	240,822	162,556	1,539	2,775,412
Purchases	0	3,283,869	19,826,568	843,540	756,601	43,493	18,087,966
Cost of labor	* 25,380	* 50,814	558,000	263,507	* 101,343	0	* 107,196
Additional inventory costs (section 263A)	0	* 40,874	489,539	3,640	* -45	0	337,110
Other costs	* 774,666	1,981,016	19,904,743	1,917,207	3,210,718	2,770,526	10,937,523
Less: Inventory, end of year	0	747,648	3,245,487	267,788	110,028	745	2,860,576
Salaries and wages	* 99,671	430,787	17,074,489	1,831,035	641,958	1,888,131	10,486,733
Guaranteed payments to partners	* 9,290	* 1,969	345,079	62,950	83,594	* 15,379	27,410
Rent paid	* 13,394	228,754	5,458,533	169,859	188,588	187,163	4,646,461
Interest paid	* 1,735	183,644	4,571,837	137,661	119,833	805,555	2,979,968
Taxes and licenses	* 4,514	106,839	3,331,349	178,853	90,291	285,703	2,513,183
Bad debts	0	2,158	1,977,747	69,191	* 4,293	196,142	1,679,350
Repairs and maintenance	* 4,347	78,596	1,855,079	51,768	35,835	153,725	1,507,457
Depreciation	* 1,646	220,614	21,187,649	245,903	177,446	1,434,342	19,043,729
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	27	6,347	1,883,666	43,315	3,350	48,176	1,735,952
Employee benefit programs	* 4,935	48,951	1,438,238	216,891	19,628	127,485	935,907
Ordinary loss from other partnerships and fiduciaries	0	381	458,378	* 13,061	* 347,104	16,901	* 78,578
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	0	208	124,412	* 493	* 7	14,287	109,182
Other deductions	* 113,992	1,256,929	69,473,496	2,773,433	3,365,983	9,368,611	50,484,974
Ordinary business income (loss)	* 87,370	1,062,171	38,379,821	1,169,183	768,797	4,483,847	28,279,819
Net income	* 87,370	1,063,167	39,447,746	1,182,469	1,790,604	4,511,018	28,285,342
Loss	0	* 996	1,067,926	* 13,286	* 1,021,807	* 27,171	* 5,523
Portfolio income (loss) distributed directly to partners	* 93	83,953	6,210,021	231,187	2,068,905	748,350	2,921,168
Interest income	* 13	27,142	3,141,444	80,038	98,136	449,216	2,461,501
Dividend income	* 80	* 37,623	160,723	2,630	22,785	* 13,070	120,988
Royalties	0	464	2,222,408	147,988	1,861,176	20,186	153,361
Net short-term capital gain (loss)	0	* 18,769	-39,553	* -4	* -43,790	* 3,621	-288
Net long-term capital gain (loss)	0	-46	725,000	* 536	* 130,599	* 262,256	185,607
Net rental real estate income (loss)	0	* 28,597	19,289	* 10,331	* 6,935	* 2,352	* -353
Net income	0	* 28,597	20,653	* 10,331	* 7,609	* 2,352	* 336
Loss	0	0	* 1,364	0	675	0	* 689
Other net rental income (loss)	0	0	457,185	* 11,594	* 1,758	3,118	414,389
Net income	0	0	1,304,120	* 11,594	* 1,775	3,118	1,261,308
Loss	0	0	* 846,935	0	16	0	* 846,919
Total net income [2]	* 87,463	1,155,998	44,380,868	1,421,764	2,759,586	4,971,790	31,429,705

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued		Finance and insurance				
	Data processing services	Other information services	Total	Depository credit intermediation	Non-depository credit intermediation	Activities related to credit intermediation	Securities, commodity contracts, and other financial investments and related activities
	(78)	(79)	(80)	(81)	(82)	(83)	Total (84)
Number of partnerships	892	1,860	209,674	* 44	11,846	1,993	159,030
Number of partners	2,667	6,659	3,750,887	* 215	79,803	6,064	2,707,897
Total assets	6,185,148	6,455,308	6,872,011,502	* 9,014,732	217,030,794	23,275,335	5,638,549,107
Income and deductions from a trade or business:							
Total income	2,188,156	10,424,613	254,457,270	* 1,749,873	34,725,691	6,142,176	183,741,477
Business receipts	1,880,565	10,272,766	131,182,226	* 1,568,408	7,107,722	5,631,635	96,505,647
Ordinary income from other partnerships and fiduciaries	* 37,743	* 108,367	29,710,714	0	112,864	* 231,372	24,669,660
Farm net profit	0	0	* 3,745	0	0	0	* 2,308
Net gain, noncapital assets	0	0	3,746,273	29	* 333,583	* 2,990	3,273,408
Other income	* 269,848	43,480	89,814,312	* 181,436	27,171,522	276,179	59,290,454
Total deductions	1,665,002	7,269,591	164,477,367	* 1,372,088	27,450,654	4,117,965	111,284,731
Cost of good sold [1]	* 310,456	1,086,991	19,571,242	* 242,006	1,528,034	* 365,598	15,493,230
Inventory, beginning of year	0	* 5,275	1,534,572	788	* 99,402	122	1,388,099
Purchases	789	* 94,179	14,591,634	0	* 1,278,369	* 72,143	12,382,725
Cost of labor	44,143	* 41,809	565,423	0	0	* 21,392	445,349
Additional inventory costs (section 263A)	* 22,745	* 126,088	204,113	0	* 9,977	0	* 84,403
Other costs	242,779	825,989	4,339,723	* 241,222	242,869	* 272,073	2,679,114
Less: Inventory, end of year	0	* 6,350	1,664,223	4	* 102,582	132	1,486,460
Salaries and wages	458,303	1,768,329	32,081,930	483,586	1,209,431	557,665	26,750,913
Guaranteed payments to partners	* 82,457	73,289	6,170,491	6,514	202,179	* 121,729	5,256,233
Rent paid	31,778	234,683	2,750,375	46,705	213,781	132,741	2,057,467
Interest paid	106,556	422,264	19,273,694	* 79,901	6,167,425	500,369	10,479,125
Taxes and licenses	36,881	226,437	2,314,159	3,737	128,988	60,770	1,857,270
Bad debts	* 2,415	26,356	11,498,498	0	10,753,895	33,493	332,490
Repairs and maintenance	9,181	97,113	332,972	1,842	21,763	44,829	224,195
Depreciation	34,468	251,761	1,911,789	8,361	131,719	61,777	1,576,062
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 8,139	44,735	621,356	35,000	16,865	* 521	484,324
Employee benefit programs	* 14,083	124,244	1,365,479	28,750	107,556	* 40,066	990,150
Ordinary loss from other partnerships and fiduciaries	[3]	* 2,733	6,468,978	0	15,720	0	5,585,358
Farm net loss	0	0	73,142	0	0	0	70,051
Net loss, noncapital assets	* 389	54	585,348	0	* 41,971	* 837	507,009
Other deductions	569,894	2,910,601	59,457,915	* 435,687	6,911,326	2,197,568	39,620,854
Ordinary business income (loss)	523,153	3,155,022	89,979,902	* 377,785	7,275,037	2,024,211	72,456,746
Net income	523,292	3,155,022	98,369,787	* 377,785	7,692,912	2,024,274	79,331,696
Loss	* 138	0	8,389,885	0	417,875	63	6,874,950
Portfolio income (loss) distributed directly to partners	60,437	179,973	221,607,411	* 60,638	5,133,066	368,649	192,107,031
Interest income	13,845	38,708	175,795,438	* 40,065	5,352,648	115,274	141,796,366
Dividend income	788	* 463	74,128,070	5,312	204,938	* 2,089	62,876,103
Royalties	* 37,582	2,114	4,837,489	0	25	0	4,415,070
Net short-term capital gain (loss)	0	* 908	-115,409,230	801	* 35,511	* 2,167	-96,322,488
Net long-term capital gain (loss)	* 8,222	* 137,780	82,255,644	14,460	-460,056	* 249,119	79,341,980
Net rental real estate income (loss)	* 24	0	-215,247	0	3,115	* -641	-413,515
Net income	* 24	0	1,360,582	0	* 14,555	0	990,955
Loss	0	0	1,575,829	0	* 11,439	* 641	1,404,470
Other net rental income (loss)	0	* 26,325	388,870	0	* 53,104	0	222,276
Net income	0	* 26,325	730,380	0	* 53,104	0	525,624
Loss	0	0	341,510	0	0	0	303,348
Total net income [2]	575,392	3,222,632	344,914,522	* 423,162	12,888,868	2,140,933	281,353,046

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued				Real estate and rental and leasing		
	Securities, commodity contracts, and other financial investments and related activities—continued		Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	
	Securities and commodity contracts and exchanges	Other financial investment activities				Total	Lessors of residential buildings and dwellings and co-operative housing
	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Number of partnerships	6,643	152,387	4,612	32,149	720,373	698,287	140,554
Number of partners	71,919	2,635,978	19,447	937,460	3,314,495	3,245,429	662,644
Total assets	220,163,358	5,418,385,749	18,222,545	965,918,990	2,240,010,545	2,160,168,347	399,832,902
Income and deductions from a trade or business:							
Total income	39,990,830	143,750,648	17,208,089	10,889,963	105,629,860	80,326,842	5,850,154
Business receipts	21,325,333	75,180,315	16,301,782	4,067,031	82,412,642	62,359,865	4,190,426
Ordinary income from other partnerships and fiduciaries	1,240,771	23,428,889	* 38,983	4,657,835	8,462,985	8,079,498	713,511
Farm net profit	0	* 2,308	0	* 1,436	166,808	166,808	* 40,419
Net gain, noncapital assets	283,729	2,989,678	* 2,201	134,062	2,501,579	1,502,747	321,716
Other income	17,140,997	42,149,457	865,123	2,029,598	12,085,846	8,217,925	584,082
Total deductions	31,707,228	79,577,503	13,252,229	6,999,700	76,451,669	60,424,593	4,168,712
Cost of good sold [1]	4,261,046	11,232,184	1,532,790	* 409,584	36,276,298	32,497,713	2,128,189
Inventory, beginning of year	51,300	1,336,799	3,380	42,780	10,113,776	9,872,769	* 705,926
Purchases	3,301,945	9,080,780	* 595,720	262,679	12,662,634	11,405,958	840,336
Cost of labor	* 108,956	336,392	75,523	* 23,159	831,630	538,794	0
Additional inventory costs (section 263A)	433	* 83,969	* 109,566	168	1,383,497	1,361,313	* 84,795
Other costs	884,964	1,794,150	754,698	* 149,747	21,786,394	19,497,237	848,873
Less: Inventory, end of year	86,552	1,399,908	6,097	68,947	10,600,584	10,277,310	351,741
Salaries and wages	8,428,960	18,321,953	2,802,640	277,696	7,904,988	6,173,964	526,041
Guaranteed payments to partners	867,019	4,389,214	269,089	314,747	990,707	891,018	* 17,689
Rent paid	581,721	1,475,746	263,718	35,962	1,890,093	1,101,340	13,092
Interest paid	6,488,227	3,990,899	90,181	1,956,694	3,373,309	2,203,393	171,654
Taxes and licenses	558,363	1,298,907	229,792	33,602	1,305,205	1,043,612	92,093
Bad debts	86,182	246,308	33,357	345,262	300,895	159,175	* 5,874
Repairs and maintenance	101,357	122,838	38,785	* 1,556	474,326	296,733	28,160
Depreciation	601,788	974,274	111,048	22,820	5,515,732	993,391	76,656
Depletion	0	0	0	0	* 6,614	* 1,392	0
Retirement plans, etc.	136,231	348,093	80,184	* 4,462	95,779	56,603	* 645
Employee benefit programs	235,563	754,587	183,561	15,396	443,573	234,686	19,349
Ordinary loss from other partnerships and fiduciaries	153,697	5,431,661	25,745	842,154	998,230	975,748	36,591
Farm net loss	0	70,051	0	* 3,091	38,464	38,464	* 18,189
Net loss, noncapital assets	4,822	502,187	* 160	* 35,371	62,269	44,194	* 7,722
Other deductions	9,202,253	30,418,602	7,591,178	2,701,301	16,775,186	13,713,165	1,026,770
Ordinary business income (loss)	8,283,601	64,173,145	3,955,860	3,890,263	29,178,192	19,902,249	1,681,442
Net income	8,611,073	70,720,623	3,968,737	4,974,385	31,415,102	21,905,326	1,881,568
Loss	327,471	6,547,479	* 12,876	1,084,121	2,236,910	2,003,076	200,126
Portfolio income (loss) distributed directly to partners	3,894,233	188,212,798	686,181	23,251,846	20,268,623	17,682,798	2,202,203
Interest income	2,852,606	138,943,760	606,035	27,885,049	13,416,755	12,624,320	1,926,922
Dividend income	583,499	62,292,604	21,371	11,018,257	5,377,766	5,341,800	519,149
Royalties	13,731	4,401,339	* 26	422,368	3,210,844	1,657,163	334,513
Net short-term capital gain (loss)	-310,879	-96,011,609	-41,471	-19,083,750	-9,556,906	-9,599,179	-879,524
Net long-term capital gain (loss)	755,276	78,586,704	100,220	3,009,922	7,820,164	7,658,693	301,144
Net rental real estate income (loss)	3,642	-417,157	13,440	182,353	88,585,279	88,316,787	20,173,917
Net income	* 11,412	979,543	13,440	341,632	91,458,310	91,184,660	20,541,851
Loss	7,770	1,396,700	0	159,279	2,873,031	2,867,873	367,933
Other net rental income (loss)	7,601	214,675	0	113,490	2,424,320	302,946	16,117
Net income	* 9,060	516,563	0	151,652	2,875,747	334,606	* 25,885
Loss	* 1,459	301,889	0	38,162	451,426	31,660	* 9,768
Total net income [2]	11,744,680	269,608,365	4,596,733	43,511,781	142,193,156	128,145,266	24,652,060

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Real estate—continued				Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	
	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities			Total
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
Number of partnerships	354,492	9,886	53,390	139,965	20,546	1,540	125,060
Number of partners	1,633,390	38,280	278,267	632,848	62,091	6,975	467,137
Total assets	1,086,165,138	30,155,009	100,574,059	543,441,239	63,021,567	16,820,630	153,385,464
Income and deductions from a trade or business:							
Total income	8,646,033	334,587	2,613,183	62,882,885	17,549,623	7,753,395	349,716,669
Business receipts	5,463,177	* 292,432	1,862,500	50,551,330	14,088,087	5,964,690	334,910,441
Ordinary income from other partnerships and fiduciaries	1,501,121	* 121	249,734	5,615,010	* 97,921	* 285,566	4,571,033
Farm net profit	* 42,932	0	* 4,221	* 79,237	0	0	0
Net gain, noncapital assets	262,266	* 40	143,373	775,351	998,832	1	567,303
Other income	1,376,538	41,994	353,354	5,861,957	2,364,783	1,503,138	9,667,892
Total deductions	6,071,378	321,011	1,916,635	47,946,857	14,585,680	1,441,396	261,150,353
Cost of good sold [1]	2,415,917	* 3,757	638,420	27,311,430	3,755,048	* 23,537	54,322,256
Inventory, beginning of year	435,436	* 779	* 616,153	8,114,474	241,007	0	1,393,670
Purchases	883,404	* 3,256	* 528,470	9,150,493	1,236,675	20,001	17,563,173
Cost of labor	* 58,510	0	0	480,284	292,836	0	8,625,573
Additional inventory costs (section 263A)	* 210,225	0	0	1,066,293	* 22,184	0	299,025
Other costs	1,440,001	* 554	* 65,608	17,142,200	2,285,620	* 3,536	26,805,323
Less: Inventory, end of year	611,659	* 832	* 571,812	8,741,265	323,274	0	1,358,621
Salaries and wages	438,527	* 13,940	292,147	4,903,310	1,645,293	* 85,731	84,239,195
Guaranteed payments to partners	145,259	* 838	* 18,358	708,874	* 33,365	66,325	17,618,125
Rent paid	334,205	* 476	* 28,429	725,138	699,646	89,107	12,937,351
Interest paid	391,747	* 106,346	221,550	1,312,095	1,092,041	* 77,875	1,542,291
Taxes and licenses	200,118	* 24,555	24,857	701,989	247,524	14,069	7,435,961
Bad debts	15,484	* 19	* 6,919	130,880	138,558	* 3,162	463,038
Repairs and maintenance	67,521	* 10,622	18,767	171,662	176,411	* 1,182	1,257,018
Depreciation	325,891	* 31,695	74,716	484,434	4,512,542	* 9,799	3,399,768
Depletion	0	0	1,379	* 13	0	5,221	652
Retirement plans, etc.	* 7,175	* 28	* 180	48,575	37,340	* 1,835	4,146,770
Employee benefit programs	32,518	0	* 8,302	174,518	207,227	* 1,661	4,794,825
Ordinary loss from other partnerships and fiduciaries	268,088	* 42,862	13,878	614,329	* 22,482	0	133,134
Farm net loss	* 4,132	0	* 11,270	* 4,873	0	0	0
Net loss, noncapital assets	* 17,988	* 105	* 4,701	13,678	* 17,677	398	81,303
Other deductions	1,406,806	85,767	552,763	10,641,059	2,000,527	1,061,495	68,778,667
Ordinary business income (loss)	2,574,655	13,577	696,547	14,936,029	2,963,943	6,312,000	88,566,316
Net income	3,120,510	58,981	767,606	16,076,661	3,195,474	6,314,302	88,922,037
Loss	545,855	* 45,404	71,058	1,140,632	231,532	* 2,302	355,721
Portfolio income (loss) distributed directly to partners	7,251,520	63,430	1,271,926	6,893,719	760,975	1,824,849	4,062,949
Interest income	3,729,175	34,658	393,420	6,540,145	637,656	154,779	1,281,371
Dividend income	1,925,678	16,449	237,330	2,643,195	33,515	* 2,451	528,975
Royalties	261,532	* 14,976	294,801	751,341	* 2	1,553,679	1,121,838
Net short-term capital gain (loss)	-785,619	* -3,171	-108,747	-7,822,117	* 42,278	-6	-221,981
Net long-term capital gain (loss)	2,120,754	* 518	455,123	4,781,155	* 47,524	* 113,947	1,352,747
Net rental real estate income (loss)	53,723,413	1,791,048	5,460,362	7,168,047	256,880	* 11,612	-10,349
Net income	54,484,087	1,797,410	5,607,122	8,754,190	262,038	* 11,612	50,384
Loss	760,675	* 6,362	146,760	1,586,143	* 5,158	0	60,733
Other net rental income (loss)	119,331	* 1,176	* 149,819	16,503	2,121,374	0	66,951
Net income	139,117	* 1,305	* 149,821	18,477	2,541,141	0	67,652
Loss	19,786	* 129	2	1,974	419,767	0	701
Total net income [2]	62,333,783	1,871,885	7,232,279	32,055,260	6,013,370	8,034,520	91,555,101

Footnotes at end of table.

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued						
	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
						Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Number of partnerships	23,738	16,912	8,596	5,222	10,964	59,627	33,040
Number of partners	142,876	65,419	26,410	10,686	27,264	194,482	128,093
Total assets	35,372,608	16,280,343	8,499,139	986,101	6,824,524	85,422,749	41,960,417
Income and deductions from a trade or business:							
Total income	141,856,836	57,441,445	24,919,493	2,403,093	12,148,505	110,947,296	61,485,433
Business receipts	140,033,799	57,115,948	22,899,039	2,398,067	12,102,563	100,361,025	54,567,761
Ordinary income from other partnerships and fiduciaries	124,730	60,677	217,331	0	* 278	4,168,017	2,447,579
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	3,609	23,535	* 2,044	0	* 111	538,004	520,941
Other income	1,694,698	241,286	1,801,080	* 5,026	45,553	5,880,250	3,949,152
Total deductions	90,605,862	44,853,781	21,102,540	2,096,630	10,450,621	92,040,920	50,922,612
Cost of good sold [1]	1,142,131	3,837,061	9,380,951	1,335,001	3,783,223	34,843,889	16,226,703
Inventory, beginning of year	* 3,492	0	* 17,998	* 36,222	* 81,553	1,254,405	518,922
Purchases	* 143,242	* 4,370	912,028	* 640,584	1,166,165	14,696,784	4,496,977
Cost of labor	* 181,043	* 2,850,728	1,435,868	* 141,270	985,541	3,031,123	1,902,828
Additional inventory costs (section 263A)	0	* 101,619	* 9,306	* 12,138	* 140,946	35,016	2,708
Other costs	817,846	880,344	6,037,185	558,764	1,531,715	16,979,468	9,636,500
Less: Inventory, end of year	* 3,492	0	* 25,549	* 53,977	* 122,697	1,152,906	331,231
Salaries and wages	42,107,903	18,290,216	3,658,351	218,816	2,258,455	17,705,452	11,382,233
Guaranteed payments to partners	8,147,019	2,894,525	816,088	* 73,754	620,242	5,066,496	3,730,874
Rent paid	8,805,138	1,885,384	599,586	62,875	199,770	1,384,598	698,442
Interest paid	362,590	339,392	52,873	23,159	39,474	724,802	381,980
Taxes and licenses	3,664,951	1,564,042	358,465	27,354	243,812	1,577,337	1,045,983
Bad debts	168,567	35,384	11,148	* 6,302	16,041	225,596	41,732
Repairs and maintenance	669,757	143,420	153,800	6,468	77,144	206,427	72,598
Depreciation	1,716,540	470,180	279,393	15,072	136,015	782,568	433,030
Depletion	0	0	0	0	0	652	652
Retirement plans, etc.	1,758,334	1,338,403	95,702	* 6,354	39,740	908,238	562,277
Employee benefit programs	2,255,073	855,680	408,354	* 15,939	170,131	1,089,648	688,348
Ordinary loss from other partnerships and fiduciaries	24,772	* 4,574	* 1,258	0	* 19,284	83,246	73,653
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	53,259	1,908	* 19,230	0	8	6,898	2,487
Other deductions	19,729,829	13,193,610	5,267,341	305,533	2,847,281	27,435,073	15,581,621
Ordinary business income (loss)	51,250,974	12,587,664	3,816,953	306,464	1,697,884	18,906,376	10,562,821
Net income	51,251,536	12,588,321	3,835,041	306,464	1,717,815	19,222,859	10,713,541
Loss	* 562	* 657	* 18,089	0	* 19,931	316,483	150,719
Portfolio income (loss) distributed directly to partners	311,650	165,633	107,783	* 2,558	199,267	3,276,058	1,546,066
Interest income	232,849	152,914	41,969	* 2,527	25,256	825,857	473,392
Dividend income	46,128	5,651	6,745	0	105,513	364,937	340,652
Royalties	1,097	0	* 44,539	* 31	* 27,977	1,048,193	255,985
Net short-term capital gain (loss)	-6,582	-1,000	* -197	0	* -2,634	-211,568	-85,347
Net long-term capital gain (loss)	38,158	8,068	* 14,727	0	* 43,155	1,248,639	561,384
Net rental real estate income (loss)	17,736	* -1,453	* 46	0	* -68	-26,610	-30,127
Net income	25,809	* 14,434	* 79	0	0	* 10,063	* 6,356
Loss	8,073	* 15,886	33	0	* 68	36,673	36,483
Other net rental income (loss)	* -11	0	0	0	* -264	67,225	5,650
Net income	* 288	0	0	0	0	67,364	* 5,788
Loss	299	0	0	0	* 264	* 139	* 139
Total net income [2]	51,548,773	12,744,777	3,910,252	309,022	1,856,298	21,185,979	11,608,373

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services
	Advertising and related services	Other miscellaneous professional, scientific and technical services				
	(106)	(107)	(108)	(109)	(110)	(111)
Number of partnerships	6,268	20,319	11,881	32,216	29,499	2,717
Number of partners	14,035	52,354	615,752	77,200	69,833	7,367
Total assets	12,567,024	30,895,308	343,963,987	33,301,195	29,156,906	4,144,290
Income and deductions from a trade or business:						
Total income	14,779,353	34,682,510	29,530,367	56,637,136	48,716,043	7,921,093
Business receipts	14,716,751	31,076,513	11,177,076	53,064,371	45,463,914	7,600,458
Ordinary income from other partnerships and fiduciaries	* 5,575	1,714,863	15,230,628	407,682	407,312	* 370
Farm net profit	0	0	16,587	0	0	0
Net gain, noncapital assets	* 4,744	12,320	490,736	187,047	17,747	169,300
Other income	52,283	1,878,814	2,615,341	2,978,035	2,827,070	150,966
Total deductions	12,540,313	28,577,995	14,137,721	51,113,894	44,369,086	6,744,808
Cost of good sold [1]	5,672,287	12,944,899	4,706,328	21,211,494	17,647,706	3,563,788
Inventory, beginning of year	* 39,829	695,654	482,883	382,022	290,159	* 91,863
Purchases	2,083,012	8,116,795	3,112,001	2,958,547	2,583,972	* 374,575
Cost of labor	264,646	863,650	849,250	9,743,813	9,245,984	497,829
Additional inventory costs (section 263A)	* 29,734	* 2,573	* 3,519	136,918	136,918	0
Other costs	3,285,545	4,057,424	832,080	8,219,103	5,612,026	2,607,077
Less: Inventory, end of year	* 30,477	791,197	573,406	228,908	221,351	* 7,557
Salaries and wages	2,069,278	4,253,941	2,260,473	12,131,894	11,226,350	905,544
Guaranteed payments to partners	301,495	1,034,127	229,711	836,772	789,127	* 47,646
Rent paid	261,191	424,965	221,763	1,106,027	1,024,252	81,775
Interest paid	114,096	228,726	674,220	387,225	291,400	95,825
Taxes and licenses	181,567	349,787	166,916	1,270,245	1,152,696	117,549
Bad debts	158,035	25,829	135,828	157,586	136,758	20,827
Repairs and maintenance	67,926	65,904	43,191	291,871	189,193	102,678
Depreciation	114,715	234,824	239,771	925,036	542,623	382,414
Depletion	0	0	8,199	3,026	0	3,026
Retirement plans, etc.	39,382	306,579	19,972	152,901	141,118	11,783
Employee benefit programs	109,956	291,344	119,660	645,733	621,076	24,657
Ordinary loss from other partnerships and fiduciaries	* 4,856	4,737	1,741,453	21,355	* 20,596	* 759
Farm net loss	0	0	1,360	0	0	0
Net loss, noncapital assets	* 2,947	* 1,464	2,014	1,959	1,959	0
Other deductions	3,442,582	8,410,870	3,566,862	11,970,769	10,584,232	1,386,537
Ordinary business income (loss)	2,239,040	6,104,515	15,392,647	5,523,242	4,346,958	1,176,285
Net income	2,270,163	6,239,156	17,210,527	5,535,732	4,359,447	1,176,285
Loss	* 31,122	* 134,641	1,817,881	* 12,490	* 12,490	0
Portfolio income (loss) distributed directly to partners	43,433	1,686,559	19,676,886	1,387,039	493,123	893,916
Interest income	42,338	310,127	8,404,999	236,361	163,696	72,665
Dividend income	1,552	22,733	5,352,760	231,801	228,249	3,552
Royalties	* 46	792,163	464,369	* 20,632	* 20,603	29
Net short-term capital gain (loss)	* -1,107	-125,115	-677,946	7,787	-6,450	14,236
Net long-term capital gain (loss)	* 605	686,651	6,132,703	890,457	87,024	* 803,433
Net rental real estate income (loss)	0	* 3,517	455,193	65,929	65,929	0
Net income	0	* 3,707	550,777	70,262	70,262	0
Loss	0	* 190	95,585	* 4,333	* 4,333	0
Other net rental income (loss)	* 34,563	* 27,012	38,938	* 12,334	* 10,998	* 1,336
Net income	* 34,563	* 27,012	82,704	* 12,334	* 10,998	* 1,336
Loss	0	0	43,766	0	0	0
Total net income [2]	2,317,539	7,260,067	30,108,906	6,090,300	4,836,433	1,253,867

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Educational services	Health care and social assistance				
		Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories
	(112)	(113)	(114)	(115)	(116)	(117)
Number of partnerships	6,298	44,927	15,818	10,278	4,457	3,333
Number of partners	15,215	211,052	67,218	28,093	42,140	31,651
Total assets	2,073,689	66,869,632	7,089,606	2,375,480	12,700,250	5,401,728
Income and deductions from a trade or business:						
Total income	3,281,213	149,232,617	49,416,424	6,992,125	21,408,787	12,270,599
Business receipts	2,872,337	139,627,425	43,088,346	6,851,407	20,730,840	10,967,061
Ordinary income from other partnerships and fiduciaries	* 371,107	1,481,067	340,785	* 106,652	359,054	373,647
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	0	237,673	42,828	* 162	40,999	25,951
Other income	37,769	7,886,452	5,944,465	33,904	277,894	903,940
Total deductions	2,493,289	120,975,195	36,433,006	5,490,359	16,181,793	9,797,615
Cost of good sold [1]	577,004	7,907,444	1,702,934	834,559	1,197,694	1,035,361
Inventory, beginning of year	* 4,744	159,227	14,200	29,838	54,645	* 24,441
Purchases	121,079	2,356,131	354,438	364,838	619,808	165,800
Cost of labor	* 120,334	1,592,377	* 229,832	* 85,271	* 123,657	* 145,714
Additional inventory costs (section 263A)	0	* 205,931	* 31,636	0	* 56,647	* 3,698
Other costs	* 335,832	3,786,502	1,087,029	388,950	399,885	737,389
Less: Inventory, end of year	* 4,985	192,724	14,202	34,338	56,948	* 41,681
Salaries and wages	736,266	34,711,405	11,254,523	1,554,885	3,434,378	2,338,930
Guaranteed payments to partners	54,874	4,954,962	3,984,527	339,905	150,827	266,090
Rent paid	185,429	5,952,860	1,818,363	313,807	878,991	577,729
Interest paid	34,744	1,329,877	172,353	39,771	159,983	98,742
Taxes and licenses	60,332	3,700,119	883,795	159,093	412,029	224,991
Bad debts	* 12,237	1,900,888	72,133	* 3,701	347,059	118,957
Repairs and maintenance	13,875	1,602,751	344,827	28,361	296,718	237,912
Depreciation	53,075	3,287,789	460,167	59,835	636,507	499,888
Depletion	0	0	0	0	0	0
Retirement plans, etc.	13,541	739,362	513,912	15,048	49,613	76,396
Employee benefit programs	* 15,492	3,250,104	1,071,917	58,909	308,375	280,468
Ordinary loss from other partnerships and fiduciaries	0	20,950	4,560	0	* 706	* 1,052
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 184	24,187	* 827	0	16,593	* 82
Other deductions	736,237	51,592,498	14,148,168	2,082,486	8,292,319	4,041,019
Ordinary business income (loss)	787,924	28,257,422	12,983,418	1,501,766	5,226,994	2,472,984
Net income	787,924	28,333,799	12,984,194	1,501,766	5,226,994	2,476,484
Loss	0	76,377	* 776	0	0	* 3,500
Portfolio income (loss) distributed directly to partners	31,487	727,282	104,298	9,776	189,051	195,897
Interest income	36,134	289,950	26,740	7,797	43,987	24,126
Dividend income	* 462	130,130	52,305	* 905	* 67,409	4,060
Royalties	0	[3]	0	0	0	0
Net short-term capital gain (loss)	-4,953	-6,801	-2,533	* 708	* -3,727	0
Net long-term capital gain (loss)	* -157	314,002	27,786	* 367	* 81,381	* 167,712
Net rental real estate income (loss)	0	65,711	2,611	* -103	* 1,155	* -816
Net income	0	115,518	* 7,865	* 1,047	* 1,155	* 978
Loss	0	49,807	* 5,253	* 1,150	0	* 1,794
Other net rental income (loss)	0	187,841	4,094	* 269	* 72,281	* 9,079
Net income	0	189,970	4,094	* 269	* 72,281	* 11,208
Loss	0	* 2,129	0	0	0	* 2,129
Total net income [2]	824,520	28,931,055	13,069,168	1,510,633	5,411,827	2,509,432

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued					Arts, entertainment, and recreation	
	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries
	(118)	(119)	(120)	(121)	(122)	(123)	(124)
Number of partnerships	1,870	* 334	553	3,734	4,551	29,620	19,238
Number of partners	5,951	* 1,516	8,579	15,893	10,010	172,030	55,843
Total assets	1,042,151	* 182,040	22,098,748	15,232,383	747,247	33,295,616	17,303,721
Income and deductions from a trade or business:							
Total income	3,578,140	* 721,587	26,409,579	26,000,558	2,434,819	33,865,467	20,698,504
Business receipts	3,540,374	* 714,133	25,772,572	25,563,502	2,399,189	27,939,149	16,050,077
Ordinary income from other partnerships and fiduciaries	* 8,381	0	191,230	101,319	0	989,264	562,304
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 31	0	110,934	16,253	* 516	397,814	82,553
Other income	29,353	* 7,454	334,843	319,484	* 35,114	4,539,240	4,003,570
Total deductions	3,146,872	* 632,034	22,835,869	24,392,099	2,065,549	28,244,858	17,641,157
Cost of good sold [1]	785,434	* 233,162	302,436	1,327,897	487,967	4,123,235	2,617,424
Inventory, beginning of year	* 10,514	* 3,715	* 11,510	10,364	0	271,546	127,335
Purchases	* 223,962	* 119,786	* 169,771	230,618	* 107,111	1,263,643	715,892
Cost of labor	* 215,764	* 58,839	2,439	577,946	* 152,914	662,398	* 322,553
Additional inventory costs (section 263A)	* 81,643	0	* 32,211	95	0	57,456	* 56,853
Other costs	269,840	* 56,494	* 97,564	521,410	227,942	2,236,158	1,606,394
Less: Inventory, end of year	* 16,289	* 5,671	* 11,059	12,535	0	367,966	211,602
Salaries and wages	1,297,548	* 122,429	4,816,378	9,285,969	606,364	6,104,922	4,074,898
Guaranteed payments to partners	74,027	* 5,080	24,200	92,583	* 17,725	520,146	376,965
Rent paid	68,443	* 18,798	527,509	1,593,089	156,131	1,111,084	372,901
Interest paid	17,915	* 6,560	273,374	524,479	36,702	888,784	477,200
Taxes and licenses	112,581	* 18,689	534,012	1,282,600	72,329	1,695,860	517,724
Bad debts	7,070	* 36,536	1,191,201	123,267	* 964	48,570	11,222
Repairs and maintenance	12,524	* 1,811	406,632	244,993	28,974	386,596	136,219
Depreciation	19,576	* 20,061	1,068,629	499,344	23,782	1,218,462	400,137
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	10,636	* 268	43,368	27,465	* 2,657	117,894	96,093
Employee benefit programs	57,201	* 44,774	721,201	684,956	* 22,303	247,137	126,656
Ordinary loss from other partnerships and fiduciaries	0	0	* 4,438	* 10,194	0	41,609	* 41,547
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 177	0	5,589	* 910	10	* 9,495	* 679
Other deductions	683,742	* 123,867	12,916,903	8,694,353	609,641	11,731,065	8,391,492
Ordinary business income (loss)	431,268	* 89,554	3,573,710	1,608,459	369,270	5,620,609	3,057,347
Net income	431,268	* 89,554	3,575,767	1,678,503	369,270	5,695,303	3,088,307
Loss	0	0	* 2,058	* 70,045	0	* 74,694	30,960
Portfolio income (loss) distributed directly to partners	3,349	* 244	153,164	37,135	34,368	203,821	51,053
Interest income	1,869	* 244	148,793	34,743	1,652	169,332	97,858
Dividend income	* 1,446	0	3,474	* 367	* 166	46,555	20,444
Royalties	0	0	0	0	[3]	65,087	63,509
Net short-term capital gain (loss)	0	0	* -224	* -86	* -939	-64,136	-64,156
Net long-term capital gain (loss)	* 34	0	1,121	* 2,112	* 33,489	-13,017	-66,602
Net rental real estate income (loss)	* 18	0	-12,818	75,664	0	54,368	21,161
Net income	* 18	0	28,792	75,664	0	62,823	27,766
Loss	0	0	41,609	0	0	* 8,455	* 6,605
Other net rental income (loss)	0	0	30,752	* 71,366	0	4,567	15
Net income	0	0	30,752	* 71,366	0	* 4,694	* 62
Loss	0	0	0	0	0	127	47
Total net income [2]	434,601	* 89,798	3,743,910	1,790,598	371,088	5,960,517	3,260,334

Footnotes at end of table.

Partnership Returns, 2008

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Arts, entertainment, and recreation—continued		Accommodation and food services			Other services
	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food service and drinking places	Total
	(125)	(126)	(127)	(128)	(129)	(130)
Number of partnerships	* 20	10,362	49,933	12,461	37,472	27,679
Number of partners	* 40	116,147	171,077	56,665	114,412	67,846
Total assets	* 39,397	15,952,498	96,279,300	73,724,709	22,554,592	7,764,911
Income and deductions from a trade or business:						
Total income	* 174,708	12,992,255	83,412,916	32,778,143	50,634,773	14,927,894
Business receipts	* 173,815	11,715,257	80,525,033	31,307,829	49,217,204	14,592,327
Ordinary income from other partnerships and fiduciaries	0	426,960	634,374	441,081	193,293	* 113,415
Farm net profit	0	0	0	0	0	* 33,376
Net gain, noncapital assets	0	315,261	403,900	246,618	157,282	38,597
Other income	* 893	534,777	1,849,609	782,616	1,066,993	150,180
Total deductions	* 169,935	10,433,765	75,831,307	29,517,428	46,313,879	13,424,276
Cost of good sold [1]	* 57,557	1,448,254	23,272,456	3,415,964	19,856,492	6,974,455
Inventory, beginning of year	* 3,403	140,809	697,970	140,178	557,792	319,239
Purchases	* 30,592	517,159	16,671,612	1,804,165	14,867,447	3,525,325
Cost of labor	* 27,914	* 311,931	4,235,321	701,190	3,534,131	1,636,770
Additional inventory costs (section 263A)	0	* 603	43,127	755	42,372	* 5,189
Other costs	0	629,764	2,654,427	1,188,527	1,465,900	1,944,724
Less: Inventory, end of year	* 4,352	152,012	1,030,001	418,851	611,151	456,793
Salaries and wages	* 30,999	1,999,025	13,587,889	5,681,269	7,906,620	1,828,340
Guaranteed payments to partners	0	143,181	325,294	73,760	251,535	188,918
Rent paid	* 11,960	726,223	4,443,050	1,259,515	3,183,536	737,864
Interest paid	* 24	411,560	3,132,162	2,444,581	687,581	250,524
Taxes and licenses	* 4,869	1,173,266	3,456,146	1,950,447	1,505,699	378,366
Bad debts	0	37,348	50,030	35,480	14,550	20,373
Repairs and maintenance	* 5,728	244,649	1,649,910	846,785	803,125	151,722
Depreciation	* 1,730	816,595	3,549,733	2,487,926	1,061,807	333,456
Depletion	0	0	0	0	0	0
Retirement plans, etc.	0	21,801	72,381	45,896	26,485	15,785
Employee benefit programs	0	120,481	636,012	457,189	178,823	56,309
Ordinary loss from other partnerships and fiduciaries	0	62	57,238	* 44,358	* 12,880	15
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	0	* 8,817	23,629	12,314	11,315	* 320
Other deductions	* 57,068	3,282,504	21,575,376	10,761,945	10,813,431	2,487,830
Ordinary business income (loss)	* 4,772	2,558,490	7,581,609	3,260,715	4,320,894	1,503,618
Net income	* 4,772	2,602,224	7,777,580	3,416,281	4,361,299	1,504,781
Loss	0	* 43,735	195,971	155,566	40,406	* 1,163
Portfolio income (loss) distributed directly to partners	* 277	152,490	974,975	666,084	308,891	-70,026
Interest income	* 277	71,196	320,177	280,581	39,596	68,956
Dividend income	0	* 26,111	101,644	99,223	2,421	* 6,339
Royalties	0	1,578	348,921	* 186,736	* 162,186	* 3,323
Net short-term capital gain (loss)	0	* 20	-14,806	* -10,445	* -4,362	* -29,652
Net long-term capital gain (loss)	0	* 53,585	219,039	109,990	109,050	* -118,991
Net rental real estate income (loss)	0	33,207	114,800	100,929	13,871	* 31,908
Net income	0	* 35,057	135,638	121,641	13,998	* 31,908
Loss	0	* 1,850	* 20,838	* 20,711	* 127	0
Other net rental income (loss)	0	4,552	20,793	* 19,319	* 1,474	* 4,838
Net income	0	4,632	20,793	* 19,319	* 1,474	* 4,838
Loss	0	80	0	0	0	0
Total net income [2]	* 5,050	2,695,134	8,487,944	3,947,502	4,540,442	1,618,981

Footnotes at end of table.

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued					Nature of business not allocable
	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive repair and maintenance	Other repair and maintenance			
	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	11,725	8,518	3,207	15,954	0	* 395
Number of partners	31,957	23,519	8,438	35,889	0	* 790
Total assets	3,805,177	1,512,085	2,293,092	3,959,734	0	* 466
Income and deductions from a trade or business:						
Total income	10,008,410	4,247,330	5,761,080	4,919,485	0	* 104,646
Business receipts	9,803,689	4,161,128	5,642,561	4,788,637	0	* 102,783
Ordinary income from other partnerships and fiduciaries	* 45,361	* 213	* 45,148	* 68,054	0	0
Farm net profit	0	0	0	* 33,376	0	0
Net gain, noncapital assets	* 34,794	* 30,539	* 4,255	* 3,804	0	0
Other income	124,566	55,450	69,116	* 25,614	0	* 1,863
Total deductions	9,080,110	3,792,802	5,287,308	4,344,166	0	* 84,335
Cost of good sold [1]	5,549,748	2,231,333	3,318,416	1,424,706	0	0
Inventory, beginning of year	227,591	30,171	197,421	91,648	0	0
Purchases	3,093,415	1,614,305	1,479,110	431,910	0	0
Cost of labor	1,241,325	369,179	872,146	* 395,446	0	0
Additional inventory costs (section 263A)	* 2,674	* -12	* 2,686	* 2,515	0	0
Other costs	1,335,814	302,377	1,033,437	608,909	0	0
Less: Inventory, end of year	351,071	84,687	266,384	105,722	0	0
Salaries and wages	1,064,716	404,831	659,885	763,624	0	0
Guaranteed payments to partners	111,893	* 48,536	63,356	* 77,025	0	0
Rent paid	242,044	156,835	85,209	495,821	0	0
Interest paid	129,329	74,766	54,563	121,195	0	* 11,577
Taxes and licenses	171,895	78,166	93,729	206,471	0	* 7,543
Bad debts	17,209	2,246	14,963	* 3,163	0	0
Repairs and maintenance	89,130	52,457	36,673	62,592	0	* 4,120
Depreciation	194,340	86,071	108,270	139,116	0	* 6,665
Depletion	0	0	0	0	0	0
Retirement plans, etc.	7,465	* 1,295	6,170	* 8,320	0	0
Employee benefit programs	31,019	16,016	15,003	25,290	0	0
Ordinary loss from other partnerships and fiduciaries	15	0	15	0	0	0
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 150	14	* 136	169	0	0
Other deductions	1,471,157	640,237	830,920	1,016,673	0	* 54,430
Ordinary business income (loss)	928,300	454,528	473,772	575,318	0	* 20,311
Net income	928,300	454,528	473,772	576,481	0	* 20,311
Loss	0	0	0	* 1,163	0	0
Portfolio income (loss) distributed directly to partners	-156,056	-166,133	10,077	86,030	0	0
Interest income	6,727	* 696	6,031	62,229	0	0
Dividend income	* 4,046	0	* 4,046	* 2,293	0	0
Royalties	0	0	0	* 3,323	0	0
Net short-term capital gain (loss)	* -30,969	* -30,969	0	* 1,317	0	0
Net long-term capital gain (loss)	* -135,860	* -135,860	0	* 16,869	0	0
Net rental real estate income (loss)	* 5,679	* 5,594	* 86	* 26,229	0	0
Net income	* 5,679	* 5,594	* 86	* 26,229	0	0
Loss	0	0	0	0	0	0
Other net rental income (loss)	* 2,053	* 2,053	0	* 2,785	0	0
Net income	* 2,053	* 2,053	0	* 2,785	0	0
Loss	0	0	0	0	0	0
Total net income [2]	946,805	462,870	483,935	672,176	0	* 20,311

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Cost of good sold is not equal to the sum of its components because some partnerships do not report the components.

[2] Total net income is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Between -\$500 and +\$500.

NOTE: Detail may not add to totals because of rounding.

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL PARTNERSHIPS							
Number of partnerships [1]	3,146,006	119,323	54,107	44,267	6,308	1,407	13,234
Number of partners	19,300,250	425,776	220,137	134,643	34,966	3,468	32,562
Partnerships reporting balance sheet data:							
Number of partnerships	2,372,838	87,176	42,628	30,837	5,932	1,031	6,748
Number of partners	16,654,321	337,433	184,819	97,707	34,215	2,717	17,975
Total assets	19,259,803,843	157,201,679	43,116,238	48,239,968	54,230,447	5,346,662	6,268,364
Cash	1,123,130,066	8,727,364	4,485,793	2,211,749	1,451,607	165,202	413,014
Trade notes and accounts receivable	918,064,190	5,195,498	1,148,303	1,874,904	1,305,021	75,688	791,581
Less: Allowance for bad debts	22,240,072	19,446	* 206	3,626	* 273	1,232	14,109
Inventories	430,585,792	8,559,169	1,341,570	5,873,138	210,411	112,813	1,021,237
U.S. Government obligations	118,037,343	16,256	0	16,256	0	0	0
Tax-exempt securities	88,748,103	* 320,225	0	0	* 320,225	0	0
Other current assets	3,141,466,326	6,920,530	3,042,201	2,289,495	1,568,421	217,768	-197,355
Mortgage and real estate loans	109,137,131	* 1,795,827	* 467,547	* 242,006	* 1,085,235	0	* 1,039
Other investments	7,123,372,146	22,227,167	5,323,029	3,953,118	10,772,735	* 1,894,878	283,407
Depreciable assets	4,526,448,207	73,736,250	31,755,168	33,534,429	1,914,371	2,001,949	4,530,334
Less: Accumulated depreciation	1,272,889,684	42,510,211	20,214,602	18,253,985	1,130,613	614,735	2,296,277
Depletable assets	129,980,778	10,961,066	* 72,561	* 7,052	10,881,453	0	0
Less: Accumulated depletion	30,895,497	1,257,095	* 2,079	* 5,157	1,249,859	0	0
Land	884,587,282	36,549,245	11,272,298	14,325,021	9,061,296	* 729,580	1,161,050
Intangible assets	743,754,908	2,309,440	527,333	401,712	164,672	835,064	380,658
Less: Accumulated amortization	142,044,682	726,146	267,446	170,532	76,117	* 115,281	96,771
Other assets	1,390,561,505	24,396,540	4,164,767	1,944,386	17,951,862	* 44,968	290,557
Total liabilities and capital	19,259,803,843	157,201,679	43,116,238	48,239,968	54,230,447	5,346,662	6,268,364
Accounts payable	513,208,421	2,669,078	602,872	1,321,415	105,661	60,773	578,357
Mortgages, notes, bonds payable in less than 1 year	581,693,016	13,825,450	5,579,605	6,749,914	* 264,911	* 105,707	1,125,313
Other current liabilities	3,611,505,624	9,529,070	4,914,192	2,948,094	243,270	121,559	1,301,954
Nonrecourse loans	1,283,259,523	4,689,003	* 1,768,944	* 1,912,582	* 942,225	* 61,410	* 3,842
Mortgages, notes, bonds payable in 1 year or more	2,767,081,324	39,280,236	13,146,426	14,623,787	8,113,960	2,132,555	1,263,500
Other liabilities	1,410,611,225	7,424,874	1,137,112	1,551,234	1,957,071	* 2,376,868	402,598
Partners capital accounts	9,092,444,710	79,783,968	15,967,086	19,132,941	42,603,349	487,791	1,592,801
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,608,966	65,720	35,867	18,997	3,234	* 136	7,487
Number of partners	11,952,275	241,814	150,956	55,258	17,031	* 446	18,123
Partnerships reporting balance sheet data:							
Number of partnerships	1,256,363	48,933	28,941	13,398	2,858	* 136	3,601
Number of partners	10,611,876	190,360	127,584	37,042	16,280	* 446	9,008
Total assets	11,734,252,057	71,382,217	24,342,769	11,485,283	29,889,940	* 2,627,245	3,036,979
Cash	778,407,142	5,402,010	2,862,839	1,085,933	990,473	* 126,081	336,684
Trade notes and accounts receivable	564,937,937	3,424,753	848,292	508,620	1,237,749	* 68,495	761,597
Less: Allowance for bad debts	14,626,273	17,547	0	* 2,597	0	1,232	13,718
Inventories	146,103,631	2,854,224	671,964	1,017,404	* 88,927	110,695	965,234
U.S. Government obligations	112,154,559	16,256	0	16,256	0	0	0
Tax-exempt securities	26,111,556	* 320,225	0	0	* 320,225	0	0
Other current assets	1,291,769,822	4,335,628	2,309,003	700,739	1,412,205	* 182,337	-268,656
Mortgage and real estate loans	73,059,368	* 1,058,986	* 164,107	* 103,460	790,379	0	* 1,039
Other investments	5,465,735,004	9,359,398	3,098,911	2,378,690	2,644,365	* 1,193,874	43,558
Depreciable assets	2,420,034,161	34,963,415	20,146,469	10,598,387	1,040,793	* 767,634	2,410,131
Less: Accumulated depreciation	838,740,474	24,563,872	14,436,481	7,648,782	637,783	* 342,785	1,498,041
Depletable assets	81,397,109	2,875,944	* 34,748	* 7,052	2,834,144	0	0
Less: Accumulated depletion	26,480,337	373,959	* 2,079	* 5,157	366,723	0	0
Land	424,196,021	11,977,240	5,382,492	1,972,357	4,497,313	* 3,037	122,042
Intangible assets	489,047,544	1,135,002	221,692	210,429	41,242	* 559,283	102,356
Less: Accumulated amortization	85,862,703	335,028	95,050	97,903	18,270	* 88,285	35,520
Other assets	827,007,989	18,949,540	3,135,860	640,394	15,014,903	48,111	110,272
Total liabilities and capital	11,734,252,057	71,382,217	24,342,769	11,485,283	29,889,940	* 2,627,245	3,036,979
Accounts payable	231,466,165	1,086,220	232,996	254,710	22,424	* 38,335	537,754
Mortgages, notes, bonds payable in less than 1 year	281,947,412	6,275,785	4,127,625	1,241,479	* 137,969	* 86,750	681,962
Other current liabilities	1,448,733,285	3,816,469	2,543,478	250,443	99,691	* 92,340	830,516
Nonrecourse loans	604,639,015	* 780,295	* 85,652	* 521,872	* 168,930	0	* 3,842
Mortgages, notes, bonds payable in 1 year or more	1,242,300,971	15,365,414	7,005,558	2,210,509	4,475,172	* 1,018,965	655,210
Other liabilities	664,352,992	3,523,640	594,997	475,932	* 292,091	2,128,282	32,339
Partners capital accounts	7,260,812,217	40,534,393	9,752,463	6,530,337	24,693,664	* -737,428	295,356

Footnotes at end of table.

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL PARTNERSHIPS							
Number of partnerships [1]	35,047	29,389	2,260	3,397	8,294	203,285	93,977
Number of partners	875,620	790,841	59,010	25,769	156,519	521,633	257,250
Partnerships reporting balance sheet data:							
Number of partnerships	27,199	22,553	1,942	2,703	6,056	145,159	66,748
Number of partners	761,574	681,174	58,063	22,338	118,673	378,092	187,397
Total assets	328,424,381	284,160,702	31,441,222	12,822,457	252,500,285	302,677,076	203,837,161
Cash	18,307,836	15,994,967	1,084,124	1,228,745	5,806,680	20,098,932	10,850,613
Trade notes and accounts receivable	28,203,962	22,858,970	3,524,322	1,820,671	13,259,982	28,962,557	12,632,554
Less: Allowance for bad debts	261,911	236,732	7,558	17,621	195,230	258,900	128,490
Inventories	4,847,539	2,017,089	2,454,151	376,300	2,247,153	59,600,778	43,694,433
U.S. Government obligations	* 91,382	* 29,462	0	* 61,919	0	192,586	352
Tax-exempt securities	* 529,158	* 529,158	0	0	0	* 600,879	* 544,411
Other current assets	20,346,053	18,521,084	1,454,582	370,388	13,019,390	55,407,096	42,510,491
Mortgage and real estate loans	* 372,744	0	* 372,744	0	0	1,413,084	1,167,121
Other investments	22,486,826	22,241,952	71,938	172,937	31,497,922	23,087,390	17,366,691
Depreciable assets	166,030,127	137,532,005	21,164,315	7,333,807	146,900,245	49,609,627	22,915,361
Less: Accumulated depreciation	79,166,170	66,064,611	10,610,916	2,490,644	34,226,306	16,379,078	4,293,422
Depletable assets	111,258,416	104,206,107	6,957,434	* 94,876	* 514,596	* 18,274	* 3,920
Less: Accumulated depletion	27,574,907	25,829,854	1,738,135	* 6,918	* 55,355	* 7,974	0
Land	3,359,764	1,809,631	1,422,583	127,550	949,833	30,794,382	20,234,122
Intangible assets	28,146,064	25,969,053	1,446,051	730,959	22,029,905	3,573,673	1,213,872
Less: Accumulated amortization	6,306,178	5,770,270	484,649	51,259	4,058,984	892,204	447,608
Other assets	37,753,676	30,352,691	4,330,237	3,070,747	54,810,454	46,855,975	35,572,741
Total liabilities and capital	328,424,381	284,160,702	31,441,222	12,822,457	252,500,285	302,677,076	203,837,161
Accounts payable	19,260,988	16,272,813	2,413,431	574,744	14,864,392	21,261,407	13,762,298
Mortgages, notes, bonds payable in less than 1 year	7,069,512	4,921,682	1,122,341	1,025,489	3,886,349	31,841,444	23,557,419
Other current liabilities	29,671,383	23,830,048	5,290,057	551,278	30,158,207	41,935,564	25,424,333
Nonrecourse loans	6,167,498	5,248,443	* 491,205	* 427,849	3,884,798	19,162,996	16,104,069
Mortgages, notes, bonds payable in 1 year or more	38,330,451	28,869,590	7,789,812	1,671,049	51,226,719	85,445,255	58,462,700
Other liabilities	25,919,813	17,784,754	7,010,605	1,124,454	34,010,841	27,957,224	18,668,143
Partners capital accounts	202,004,736	187,233,371	7,323,772	7,447,592	114,468,980	75,073,186	47,858,198
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	23,179	20,036	862	2,282	1,954	93,291	27,932
Number of partners	697,590	626,479	52,307	18,804	70,246	226,172	79,617
Partnerships reporting balance sheet data:							
Number of partnerships	15,746	13,301	854	1,591	1,816	66,659	22,799
Number of partners	586,630	518,949	52,290	15,391	69,738	167,238	64,053
Total assets	212,985,026	186,686,302	19,191,390	7,107,335	161,499,308	123,706,126	72,362,230
Cash	15,886,769	14,103,768	822,836	960,165	3,512,997	15,831,170	8,369,695
Trade notes and accounts receivable	23,147,948	19,792,541	2,561,035	794,373	9,415,939	22,357,557	9,858,356
Less: Allowance for bad debts	162,712	146,647	* 5,505	10,560	136,278	148,389	35,808
Inventories	3,088,950	1,590,060	1,223,594	275,296	1,717,262	17,132,434	11,796,832
U.S. Government obligations	* 91,382	* 29,462	0	* 61,919	0	192,586	352
Tax-exempt securities	* 529,158	* 529,158	0	0	0	* 600,879	* 544,411
Other current assets	15,164,026	14,056,258	850,271	257,498	6,615,695	18,930,300	12,059,823
Mortgage and real estate loans	* 184,768	0	* 184,768	0	0	996,606	756,560
Other investments	14,865,224	14,979,294	-449,493	* 335,423	26,914,678	10,531,182	7,144,203
Depreciable assets	123,844,833	108,178,605	12,374,813	3,291,416	84,241,541	21,954,976	5,758,736
Less: Accumulated depreciation	66,143,708	58,212,429	6,398,591	1,532,688	24,598,259	10,559,040	2,022,829
Depletable assets	73,738,301	69,634,610	4,008,815	* 94,876	* 95,736	* 18,119	* 3,920
Less: Accumulated depletion	24,539,638	23,250,471	1,282,248	* 6,918	* 55,242	* 7,914	0
Land	1,731,210	911,250	798,231	* 21,729	575,384	7,270,555	4,362,806
Intangible assets	15,384,135	13,788,016	1,033,766	562,352	12,655,677	1,844,910	404,226
Less: Accumulated amortization	5,534,958	5,203,762	291,241	39,956	3,211,992	354,116	132,316
Other assets	21,709,339	15,906,591	3,760,339	2,042,409	43,756,169	17,114,310	13,493,261
Total liabilities and capital	212,985,026	186,686,302	19,191,390	7,107,335	161,499,308	123,706,126	72,362,230
Accounts payable	11,915,757	10,613,206	1,073,836	228,715	11,468,474	14,528,417	9,685,898
Mortgages, notes, bonds payable in less than 1 year	4,244,748	3,703,228	344,991	196,529	2,881,204	9,551,703	7,466,887
Other current liabilities	15,761,414	14,275,845	1,089,232	396,337	21,660,737	21,306,138	9,633,274
Nonrecourse loans	4,079,015	3,376,397	303,868	398,750	2,933,291	3,266,970	2,168,731
Mortgages, notes, bonds payable in 1 year or more	24,940,858	21,366,337	3,134,234	440,286	29,090,475	22,057,480	13,416,203
Other liabilities	19,406,336	15,133,422	3,274,450	998,463	23,515,874	7,696,135	4,820,218
Partners capital accounts	132,636,899	118,217,867	9,970,778	4,448,253	69,949,254	45,299,282	25,171,020

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
ALL PARTNERSHIPS							
Number of partnerships [1]	31,954	1,422	25,161	5,371	77,354	8,983	8,470
Number of partners	80,158	3,167	64,044	12,948	184,225	19,249	18,313
Partnerships reporting balance sheet data:							
Number of partnerships	23,748	1,400	19,742	2,605	54,664	5,644	7,294
Number of partners	61,068	3,124	50,528	7,416	129,628	12,570	15,554
Total assets	74,360,529	4,835,276	55,364,677	14,160,576	24,479,386	4,428,546	3,155,116
Cash	5,876,117	1,344,411	1,370,265	3,161,441	3,372,202	486,534	512,300
Trade notes and accounts receivable	7,858,851	833,841	2,323,810	4,701,200	8,471,152	1,542,777	1,535,186
Less: Allowance for bad debts	36,525	* 3,417	* 12,370	20,738	93,885	13,904	6,069
Inventories	14,458,985	* 117,509	14,181,496	159,981	1,447,360	713,510	86,816
U.S. Government obligations	189,160	24,871	0	164,289	* 3,074	0	* 3,074
Tax-exempt securities	* 45,900	0	0	* 45,900	10,568	0	0
Other current assets	9,540,666	203,687	7,870,721	1,466,258	3,355,938	711,984	275,487
Mortgage and real estate loans	* 240,427	381	* 240,046	0	* 5,537	0	0
Other investments	4,781,266	* 259,172	4,014,582	507,511	939,433	* 6,795	96,752
Depreciable assets	15,858,909	2,402,670	7,717,265	5,738,974	10,835,356	1,434,805	818,846
Less: Accumulated depreciation	4,815,515	948,019	1,347,881	2,519,615	7,270,141	945,558	499,686
Depletable assets	* 14,198	0	* 5,602	8,596	* 156	0	0
Less: Accumulated depletion	* 7,914	0	* 958	6,957	* 60	0	0
Land	9,639,132	* 9,440	9,333,398	296,293	921,127	* 9,065	* 20,184
Intangible assets	682,567	195,028	295,420	192,119	1,677,234	484,872	173,798
Less: Accumulated amortization	234,092	* 26,888	161,646	45,557	210,504	36,234	42,226
Other assets	10,268,394	422,591	9,534,926	310,878	1,014,840	33,902	180,654
Total liabilities and capital	74,360,529	4,835,276	55,364,677	14,160,576	24,479,386	4,428,546	3,155,116
Accounts payable	4,089,988	321,935	1,230,159	2,537,894	3,409,120	595,369	530,925
Mortgages, notes, bonds payable in less than 1 year	6,615,870	136,845	6,080,521	398,504	1,668,155	212,431	255,232
Other current liabilities	9,911,798	617,143	5,562,886	3,731,769	6,599,433	1,514,137	934,676
Nonrecourse loans	2,774,854	* 27,593	2,551,664	* 195,597	* 284,072	0	* 32,806
Mortgages, notes, bonds payable in 1 year or more	22,946,844	362,794	21,130,819	1,453,231	4,035,711	477,900	303,791
Other liabilities	8,212,311	128,857	6,830,671	1,252,783	1,076,770	-175,741	90,288
Partners capital accounts	19,808,863	3,240,108	11,977,958	4,590,797	7,406,124	1,804,450	1,007,398
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	17,713	1,397	12,563	3,753	47,647	5,896	4,389
Number of partners	41,401	3,077	29,876	8,448	105,155	12,929	9,217
Partnerships reporting balance sheet data:							
Number of partnerships	13,531	d	10,474	d	30,328	2,866	3,616
Number of partners	33,039	d	25,698	d	70,146	6,869	7,666
Total assets	32,489,476	4,566,554	17,965,116	9,957,806	18,854,420	4,245,566	2,497,530
Cash	4,536,769	1,329,723	563,107	2,643,939	2,924,706	482,854	483,026
Trade notes and accounts receivable	5,678,637	781,976	1,297,074	3,599,587	6,820,564	1,479,691	1,230,130
Less: Allowance for bad debts	31,784	* 2,488	* 12,370	16,926	80,797	13,904	6,069
Inventories	4,136,915	* 115,868	3,872,569	148,478	1,198,687	713,184	20,671
U.S. Government obligations	189,160	24,871	0	164,289	* 3,074	0	* 3,074
Tax-exempt securities	* 45,900	0	0	* 45,900	10,568	0	0
Other current assets	4,290,798	162,701	2,988,737	1,139,360	2,579,679	692,272	209,815
Mortgage and real estate loans	* 240,046	0	* 240,046	0	0	0	0
Other investments	2,497,879	* 233,888	1,836,349	427,642	889,100	* 4,203	96,752
Depreciable assets	8,541,569	2,315,719	3,078,840	3,147,010	7,654,671	1,201,833	614,906
Less: Accumulated depreciation	3,153,279	918,504	504,107	1,730,668	5,382,932	805,295	390,569
Depletable assets	* 14,198	0	* 5,602	8,596	0	0	0
Less: Accumulated depletion	* 7,914	0	* 958	6,957	0	0	0
Land	2,401,015	* 9,374	2,321,263	70,379	506,734	* 9,065	* 9,178
Intangible assets	316,478	* 103,089	143,805	69,583	1,124,206	484,249	55,711
Less: Accumulated amortization	102,827	* 8,906	72,820	21,100	118,974	35,620	9,746
Other assets	2,895,915	419,243	2,207,979	268,693	725,135	33,035	180,652
Total liabilities and capital	32,489,476	4,566,554	17,965,116	9,957,806	18,854,420	4,245,566	2,497,530
Accounts payable	2,245,889	306,041	247,369	1,692,479	2,596,631	565,357	336,442
Mortgages, notes, bonds payable in less than 1 year	914,992	118,505	520,251	276,236	1,169,825	193,171	117,929
Other current liabilities	6,619,086	577,997	2,916,220	3,124,869	5,053,778	1,493,886	729,701
Nonrecourse loans	902,425	* 27,593	* 838,968	* 35,864	* 195,814	0	* 32,806
Mortgages, notes, bonds payable in 1 year or more	6,297,509	211,222	5,579,632	506,655	2,343,768	328,800	257,289
Other liabilities	2,875,274	* 123,150	2,153,217	598,907	644	-209,420	39,210
Partners capital accounts	12,634,301	3,202,045	5,709,459	3,722,796	7,493,961	1,873,773	984,153

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
ALL PARTNERSHIPS							
Number of partnerships [1]	8,710	17,701	33,490	45,859	2,213	1,616	489
Number of partners	19,505	39,351	87,808	430,090	8,357	5,142	1,848
Partnerships reporting balance sheet data:							
Number of partnerships	7,407	10,541	23,778	32,657	2,205	d	489
Number of partners	16,899	24,800	59,805	400,610	8,314	d	1,848
Total assets	2,999,369	2,879,398	11,016,956	829,130,089	38,852,493	25,374,630	2,675,598
Cash	505,444	552,898	1,315,028	28,869,377	1,263,175	854,304	81,940
Trade notes and accounts receivable	1,423,399	926,052	3,043,739	117,931,766	5,560,953	1,610,243	529,590
Less: Allowance for bad debts	24,930	17,012	31,971	2,660,215	97,723	45,576	29,418
Inventories	110,250	73,283	463,500	67,032,522	6,685,933	2,250,862	741,824
U.S. Government obligations	0	0	0	282	280	0	0
Tax-exempt securities	0	0	10,568	5,110	0	5,110	0
Other current assets	202,394	214,008	1,952,065	128,974,956	1,486,133	4,793,503	268,501
Mortgage and real estate loans	0	0	* 5,537	* 13,778	* 1,169	3,481	0
Other investments	* 39,830	* 40,743	755,313	124,555,147	6,506,843	4,209,712	* 128,106
Depreciable assets	1,155,712	1,087,721	6,338,271	314,860,352	17,745,238	8,838,124	1,909,365
Less: Accumulated depreciation	727,336	651,735	4,445,827	112,877,822	8,560,580	4,735,612	1,365,366
Depletable assets	0	0	* 156	1,083,797	* 7,956	0	0
Less: Accumulated depletion	0	0	* 60	184,179	* 7,956	0	0
Land	* 16,799	* 211,945	663,135	5,959,145	302,186	641,303	* 20,537
Intangible assets	182,668	266,252	569,644	96,639,805	4,761,463	5,481,285	346,015
Less: Accumulated amortization	28,345	* 46,067	57,631	16,535,113	995,812	716,783	* 28,364
Other assets	143,483	221,309	435,491	75,461,381	4,193,235	2,184,673	72,869
Total liabilities and capital	2,999,369	2,879,398	11,016,956	829,130,089	38,852,493	25,374,630	2,675,598
Accounts payable	595,914	258,005	1,428,908	65,109,166	3,648,047	949,140	308,847
Mortgages, notes, bonds payable in less than 1 year	185,905	226,103	788,484	82,992,074	2,910,664	432,721	654,868
Other current liabilities	902,254	446,671	2,801,694	122,459,694	3,568,811	3,945,482	198,548
Nonrecourse loans	* 156,050	* 4,958	* 90,259	12,386,314	612,177	* 708,136	* 280,327
Mortgages, notes, bonds payable in 1 year or more	626,072	407,781	2,220,166	128,297,743	6,827,172	5,823,920	485,513
Other liabilities	38,307	98,530	1,025,386	99,396,997	1,129,530	1,543,891	* 37,555
Partners capital accounts	494,866	1,437,350	2,662,060	318,488,101	20,156,091	11,971,340	709,940
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	7,011	12,382	17,968	19,855	1,596	965	55
Number of partners	15,584	27,980	39,445	212,110	5,889	3,246	219
Partnerships reporting balance sheet data:							
Number of partnerships	6,084	5,619	12,143	16,243	1,591	d	55
Number of partners	13,729	14,309	27,573	204,037	5,877	d	219
Total assets	2,415,731	1,826,529	7,869,065	464,354,917	31,886,733	21,976,991	1,809,497
Cash	466,355	437,409	1,055,062	11,573,550	1,160,402	768,557	39,541
Trade notes and accounts receivable	1,251,422	800,161	2,059,160	57,955,751	4,603,543	1,398,690	336,352
Less: Allowance for bad debts	20,740	* 11,592	28,491	723,078	62,225	42,810	* 18,335
Inventories	74,044	* 37,289	353,499	42,508,267	5,277,391	1,522,009	469,631
U.S. Government obligations	0	0	0	282	280	0	0
Tax-exempt securities	0	0	10,568	5,110	0	5,110	0
Other current assets	178,786	132,201	1,366,605	41,137,479	1,276,289	4,431,615	215,146
Mortgage and real estate loans	0	0	0	7,404	0	3,481	0
Other investments	* 26,017	* 28,884	733,244	95,157,755	5,848,664	* 3,557,939	* 24,612
Depreciable assets	834,698	562,639	4,440,596	179,058,846	13,880,144	6,489,459	1,399,313
Less: Accumulated depreciation	501,847	351,510	3,333,712	74,862,810	7,277,329	3,415,922	986,244
Depletable assets	0	0	0	277,351	0	0	0
Less: Accumulated depletion	0	0	0	* 167,763	0	0	0
Land	* 10,356	* 12,238	465,898	3,187,420	225,822	507,073	* 11,858
Intangible assets	53,884	* 32,299	498,063	67,696,512	3,910,760	5,434,829	* 294,756
Less: Accumulated amortization	* 23,646	* 2,478	47,485	12,071,830	871,365	699,585	* 14,011
Other assets	66,401	148,987	296,059	53,614,671	3,914,357	2,016,547	36,877
Total liabilities and capital	2,415,731	1,826,529	7,869,065	464,354,917	31,886,733	21,976,991	1,809,497
Accounts payable	493,938	208,185	992,709	32,731,137	2,794,045	788,397	212,411
Mortgages, notes, bonds payable in less than 1 year	135,013	72,865	650,848	13,624,061	1,909,930	178,362	* 21,828
Other current liabilities	700,254	391,992	1,737,946	34,224,103	2,769,744	3,465,246	106,198
Nonrecourse loans	* 156,050	* 4,958	2,000	2,559,587	* 477,817	143,374	* 107,407
Mortgages, notes, bonds payable in 1 year or more	217,389	107,177	1,433,113	65,870,673	4,510,775	4,471,724	* 340,095
Other liabilities	* 13,784	* 14,981	142,089	27,694,976	649,425	1,416,896	* 21,193
Partners capital accounts	699,303	1,026,371	2,910,361	287,650,379	18,774,995	11,512,992	1,000,366

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
ALL PARTNERSHIPS							
Number of partnerships [1]	2,339	* 112	2,532	464	6,338	603	4,235
Number of partners	7,588	* 567	7,270	1,739	16,854	125,110	149,247
Partnerships reporting balance sheet data:							
Number of partnerships	245	* 112	2,156	437	3,555	572	4,223
Number of partners	1,287	* 567	6,519	1,545	11,287	125,031	149,197
Total assets	2,493,196	* 648,010	6,454,985	42,187,857	3,711,646	139,872,117	147,721,708
Cash	155,689	* 11,812	168,960	204,164	381,087	1,595,590	5,666,704
Trade notes and accounts receivable	442,040	* 32,357	594,319	1,615,471	831,032	8,491,625	20,096,772
Less: Allowance for bad debts	40,098	1,208	20,668	44,417	18,368	57,165	321,818
Inventories	688,140	* 59,634	1,525,789	2,110,590	245,918	8,541,701	12,548,048
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	214,636	* 527,897	534,083	4,423,865	192,097	2,855,319	16,155,529
Mortgage and real estate loans	0	0	0	0	0	0	3,923
Other investments	* 101,213	0	177,480	427,794	* 235,561	56,193,513	12,671,173
Depreciable assets	423,654	* 3,212	3,950,277	19,525,725	3,420,051	66,937,574	70,199,892
Less: Accumulated depreciation	235,117	* 2,230	2,009,219	5,744,972	2,155,215	17,360,602	28,224,803
Depletable assets	0	0	786,706	7,724	0	2,503	242,911
Less: Accumulated depletion	0	0	7,391	0	0	1,069	162,922
Land	* 4,126	0	218,481	64,502	* 50,477	1,251,988	1,221,734
Intangible assets	685,221	* 14,455	398,337	12,161,581	609,685	2,578,232	27,948,495
Less: Accumulated amortization	95,510	0	49,256	61,666	196,232	242,742	7,995,888
Other assets	149,201	* 2,081	187,087	7,497,496	115,554	9,085,651	17,671,959
Total liabilities and capital	2,493,196	* 648,010	6,454,985	42,187,857	3,711,646	139,872,117	147,721,708
Accounts payable	439,383	* 42,539	525,331	1,889,216	258,206	10,223,934	10,641,739
Mortgages, notes, bonds payable in less than 1 year	234,913	0	942,852	738,858	202,781	3,712,436	6,655,836
Other current liabilities	670,384	* 481,023	457,379	1,670,090	301,199	1,875,977	14,353,794
Nonrecourse loans	* 251,602	0	49,362	* 51,985	17,448	548,582	* 5,234,331
Mortgages, notes, bonds payable in 1 year or more	384,629	0	3,103,983	10,258,894	1,044,658	14,557,236	39,091,385
Other liabilities	1,013,714	108	456,729	692,188	260,335	4,558,719	5,437,700
Partners capital accounts	-501,428	* 124,340	919,350	26,886,627	1,627,020	104,395,234	66,307,254
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	158	* 91	530	151	2,588	159	1,064
Number of partners	469	* 364	1,497	704	5,805	77,378	77,875
Partnerships reporting balance sheet data:							
Number of partnerships	152	* 91	530	127	1,917	130	1,056
Number of partners	433	* 364	1,497	535	4,463	77,304	77,834
Total assets	1,688,806	* 49,555	3,062,060	37,969,349	1,670,294	119,213,007	102,251,120
Cash	115,318	* 8,627	121,271	138,242	179,908	1,153,302	2,707,237
Trade notes and accounts receivable	339,940	* 24,731	399,098	984,572	508,835	6,090,411	15,730,447
Less: Allowance for bad debts	27,565	0	12,847	20,165	14,616	37,345	218,915
Inventories	310,864	0	892,258	1,554,914	128,256	7,562,286	7,792,515
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	148,381	* 984	382,362	4,360,112	72,889	1,771,915	14,861,070
Mortgage and real estate loans	0	0	0	0	0	0	3,923
Other investments	* 101,213	0	* 135,037	6,189	* 166,686	54,264,843	10,727,149
Depreciable assets	226,615	* 1,002	1,437,480	16,849,415	1,471,166	51,630,297	37,270,095
Less: Accumulated depreciation	121,477	* 296	715,150	4,810,020	1,009,048	13,601,839	17,405,109
Depletable assets	0	0	2,352	7,724	0	0	231,279
Less: Accumulated depletion	0	0	0	0	0	0	162,922
Land	* 3,203	0	68,156	33,510	* 1,373	890,414	656,689
Intangible assets	640,565	* 14,455	257,758	11,718,257	154,027	1,990,509	25,292,735
Less: Accumulated amortization	84,957	0	26,242	23,235	* 52,296	155,116	7,444,870
Other assets	36,706	* 52	120,526	7,169,834	63,115	7,653,330	12,209,794
Total liabilities and capital	1,688,806	* 49,555	3,062,060	37,969,349	1,670,294	119,213,007	102,251,120
Accounts payable	201,617	* 25,143	189,069	1,453,955	152,125	7,967,188	6,790,043
Mortgages, notes, bonds payable in less than 1 year	* 75,011	0	197,222	297,166	86,972	1,156,794	5,262,324
Other current liabilities	269,482	* 86,485	173,346	1,306,687	149,808	863,005	10,295,444
Nonrecourse loans	* 251,602	0	10,209	38,274	17,448	537,942	* 267,559
Mortgages, notes, bonds payable in 1 year or more	* 256,099	0	848,382	8,485,042	293,311	8,858,338	23,704,646
Other liabilities	* 419,057	0	221,418	486,485	* 72,011	3,408,161	2,208,427
Partners capital accounts	215,939	* -62,073	1,422,414	25,901,739	898,618	96,421,580	53,722,677

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
ALL PARTNERSHIPS							
Number of partnerships [1]	2,687	1,148	493	7,336	2,242	4,440	809
Number of partners	12,194	3,623	2,120	17,922	9,204	27,234	3,120
Partnerships reporting balance sheet data:							
Number of partnerships	2,594	761	d	4,087	1,666	1,676	d
Number of partners	11,920	2,846	d	11,380	7,557	21,707	d
Total assets	16,020,574	8,287,922	17,288,321	15,000,926	17,635,619	27,377,152	3,711,762
Cash	380,114	401,295	832,840	573,875	1,157,683	1,167,881	126,098
Trade notes and accounts receivable	2,656,105	1,361,403	2,456,232	2,761,885	5,398,995	2,862,331	443,314
Less: Allowance for bad debts	49,294	59,279	25,426	90,954	58,786	33,188	9,429
Inventories	1,714,905	1,065,326	2,942,000	2,409,825	3,366,463	2,056,376	611,973
U.S. Government obligations	0	0	2	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,258,414	220,889	1,813,327	867,830	1,029,779	5,234,928	451,322
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	1,129,567	222,402	1,277,141	221,739	672,080	1,232,786	* 124,275
Depreciable assets	8,066,091	6,165,491	11,264,414	7,023,269	4,330,089	8,384,519	1,127,422
Less: Accumulated depreciation	4,420,005	2,963,052	5,168,824	3,868,969	2,292,241	3,188,298	601,217
Depletable assets	0	* 35,867	* 23	106	0	0	0
Less: Accumulated depletion	0	* 4,739	* 12	90	0	0	0
Land	67,620	267,473	150,182	105,498	244,069	20,648	24,554
Intangible assets	3,240,696	930,244	1,062,914	1,654,705	3,199,251	6,701,173	792,439
Less: Accumulated amortization	338,227	168,664	226,444	409,552	350,613	1,016,715	111,932
Other assets	2,314,589	813,263	909,952	3,751,760	938,848	3,954,711	732,942
Total liabilities and capital	16,020,574	8,287,922	17,288,321	15,000,926	17,635,619	27,377,152	3,711,762
Accounts payable	1,592,302	649,543	1,785,542	1,819,961	2,103,598	2,205,574	246,419
Mortgages, notes, bonds payable in less than 1 year	939,320	561,043	791,347	1,186,711	1,892,639	192,411	89,038
Other current liabilities	1,230,644	842,017	1,435,689	1,768,794	2,024,535	8,053,981	661,820
Nonrecourse loans	* 2,530,973	* 55,180	1,278,878	* 105,679	* 68,918	* 46,201	0
Mortgages, notes, bonds payable in 1 year or more	3,648,099	1,333,381	2,287,942	2,499,692	1,932,965	2,030,469	914,031
Other liabilities	877,987	856,982	1,512,472	2,258,111	1,086,604	388,828	97,238
Partners capital accounts	5,201,251	3,989,776	8,196,452	5,361,979	8,526,361	14,459,687	1,703,216
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	2,459	686	212	4,458	1,431	323	87
Number of partners	9,868	2,218	852	10,290	4,337	1,908	899
Partnerships reporting balance sheet data:							
Number of partnerships	2,370	309	d	3,298	980	323	87
Number of partners	9,604	1,464	d	7,928	2,940	1,908	899
Total assets	6,771,875	4,797,784	10,724,610	10,938,503	15,184,878	15,555,481	2,964,778
Cash	264,826	288,555	764,448	499,033	987,567	721,416	109,520
Trade notes and accounts receivable	1,440,789	790,488	1,570,365	1,943,674	4,707,619	2,304,229	382,660
Less: Allowance for bad debts	22,388	19,445	21,740	41,991	40,237	19,499	5,601
Inventories	881,204	534,996	2,387,390	1,606,204	2,557,500	1,066,911	413,922
U.S. Government obligations	0	0	2	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	733,951	141,039	992,575	753,279	946,404	688,814	373,275
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	281,177	85,436	196,089	208,994	645,237	325,563	* 67,693
Depreciable assets	4,361,426	3,640,462	7,877,001	3,750,467	3,647,543	7,048,549	689,672
Less: Accumulated depreciation	2,669,556	1,834,529	4,152,652	1,999,453	2,004,577	2,677,710	347,278
Depletable assets	0	* 35,867	* 23	106	0	0	0
Less: Accumulated depletion	0	* 4,739	* 12	90	0	0	0
Land	16,097	132,392	105,846	63,936	235,152	18,133	* 18,762
Intangible assets	1,297,320	501,187	797,409	1,051,795	2,845,774	4,836,951	585,214
Less: Accumulated amortization	119,604	95,843	43,601	201,508	252,315	624,229	28,816
Other assets	306,633	601,916	251,466	3,304,057	909,208	1,866,351	705,756
Total liabilities and capital	6,771,875	4,797,784	10,724,610	10,938,503	15,184,878	15,555,481	2,964,778
Accounts payable	500,148	275,417	890,571	1,064,377	1,378,003	1,560,296	175,427
Mortgages, notes, bonds payable in less than 1 year	294,961	101,677	363,327	331,033	1,440,282	* 72,192	54,336
Other current liabilities	570,515	448,123	841,856	1,256,254	1,612,967	2,666,960	405,702
Nonrecourse loans	* 13,934	* 55,180	49,035	* 76,224	* 68,918	0	0
Mortgages, notes, bonds payable in 1 year or more	1,553,034	504,003	1,498,293	1,127,493	1,597,866	413,735	469,842
Other liabilities	298,016	92,732	358,907	1,888,256	909,819	-4,494	60,795
Partners capital accounts	3,541,267	3,320,651	6,722,621	5,194,865	8,177,022	10,846,792	1,798,677

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
ALL PARTNERSHIPS							
Number of partnerships [1]	546	1,861	3,355	61,746	31,060	22,465	8,221
Number of partners	2,555	9,211	19,187	348,124	87,741	226,555	33,828
Partnerships reporting balance sheet data:							
Number of partnerships	538	1,481	2,976	42,975	20,943	14,487	7,544
Number of partners	2,537	8,360	18,429	292,315	61,393	198,474	32,447
Total assets	274,815,851	1,748,581	37,251,141	191,563,577	77,757,613	110,367,932	3,438,032
Cash	13,258,099	232,962	355,105	9,289,331	3,446,443	4,918,310	924,577
Trade notes and accounts receivable	51,151,424	371,486	8,664,187	50,499,423	21,363,778	28,025,769	1,109,876
Less: Allowance for bad debts	1,609,941	* 10,326	37,133	855,995	416,619	388,098	51,277
Inventories	13,905,323	302,976	3,258,916	40,831,340	19,403,365	21,111,082	316,894
U.S. Government obligations	0	0	0	* 29,228	14,107	* 15,121	0
Tax-exempt securities	0	0	0	[2]	[2]	0	0
Other current assets	85,661,832	46,251	938,821	13,987,087	6,584,246	7,122,110	280,731
Mortgage and real estate loans	0	0	* 5,205	* 32,724	* 26,451	* 5,630	644
Other investments	27,975,721	0	11,048,042	6,762,648	2,786,688	3,810,725	165,235
Depreciable assets	69,006,071	455,205	6,084,668	40,480,769	10,286,564	29,734,764	459,442
Less: Accumulated depreciation	16,564,288	180,226	3,236,986	15,102,616	4,742,431	10,131,118	229,067
Depletable assets	0	0	0	* 2,114	* 510	8	* 1,596
Less: Accumulated depletion	0	0	0	* 1,302	* 349	8	* 944
Land	1,198,662	* 12,201	92,902	1,493,900	424,312	959,310	* 110,278
Intangible assets	19,751,364	505,480	3,816,770	26,595,345	9,478,770	16,875,296	241,279
Less: Accumulated amortization	2,764,847	* 38,469	727,397	3,339,655	1,319,968	2,000,819	18,868
Other assets	13,846,428	* 51,042	6,988,040	20,859,233	10,421,747	10,309,848	127,638
Total liabilities and capital	274,815,851	1,748,581	37,251,141	191,563,577	77,757,613	110,367,932	3,438,032
Accounts payable	23,549,977	163,382	2,066,487	39,954,067	12,624,508	26,492,724	836,834
Mortgages, notes, bonds payable in less than 1 year	59,679,752	504,119	669,766	12,466,877	7,503,560	4,702,877	260,440
Other current liabilities	77,066,134	582,617	1,270,779	26,601,999	8,023,968	17,946,733	631,298
Nonrecourse loans	* 528,036	* 1,698	* 16,801	2,133,087	766,556	1,348,122	* 18,410
Mortgages, notes, bonds payable in 1 year or more	29,135,435	552,498	2,385,842	29,183,760	12,137,803	16,626,223	419,734
Other liabilities	74,743,401	* 126,699	2,318,534	16,095,680	3,652,154	12,665,437	-221,911
Partners capital accounts	10,113,115	-182,433	28,522,930	65,128,107	33,049,064	30,585,816	1,493,227
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	356	* 796	1,692	34,360	16,978	10,843	6,540
Number of partners	1,337	* 1,800	5,155	274,365	49,676	195,556	29,133
Partnerships reporting balance sheet data:							
Number of partnerships	349	* 420	1,314	29,782	14,396	9,523	5,863
Number of partners	1,323	* 1,048	4,397	252,167	43,488	180,927	27,752
Total assets	41,084,975	* 723,457	34,031,166	137,982,693	59,754,712	75,358,793	2,869,188
Cash	1,305,980	* 85,373	154,425	6,808,573	2,993,463	3,002,102	813,008
Trade notes and accounts receivable	6,130,966	* 209,203	8,059,137	36,172,597	17,734,375	17,509,641	928,581
Less: Allowance for bad debts	70,001	* 3,136	24,216	506,613	275,637	222,189	8,787
Inventories	5,034,359	* 67,724	2,447,932	28,813,141	14,306,209	14,265,469	241,463
U.S. Government obligations	0	0	0	* 29,228	14,107	* 15,121	0
Tax-exempt securities	0	0	0	[2]	[2]	0	0
Other current assets	8,175,943	* 14,196	797,242	9,540,620	5,003,555	4,289,910	247,155
Mortgage and real estate loans	0	0	0	* 30,097	* 26,451	3,003	644
Other investments	7,504,737	0	11,010,496	6,825,128	2,673,694	3,992,094	159,340
Depreciable assets	12,196,724	* 200,057	4,991,958	28,613,173	7,543,049	20,652,521	417,603
Less: Accumulated depreciation	7,088,446	* 107,233	2,638,941	10,971,677	3,534,493	7,223,354	213,830
Depletable assets	0	0	0	* 2,059	* 455	8	* 1,596
Less: Accumulated depletion	0	0	0	* 1,247	* 294	8	* 944
Land	115,024	2,872	81,106	880,171	347,169	497,233	* 35,769
Intangible assets	3,252,152	* 281,925	2,538,133	19,293,127	5,971,936	13,115,254	205,937
Less: Accumulated amortization	970,520	* 35,588	328,132	2,184,278	785,989	1,381,410	16,878
Other assets	5,498,055	* 8,064	6,942,025	14,638,592	7,736,662	6,843,398	58,532
Total liabilities and capital	41,084,975	* 723,457	34,031,166	137,982,693	59,754,712	75,358,793	2,869,188
Accounts payable	4,800,972	* 40,801	1,471,131	25,640,861	9,639,198	15,402,071	599,592
Mortgages, notes, bonds payable in less than 1 year	1,442,141	* 62,038	276,464	9,083,002	5,477,469	3,399,675	205,858
Other current liabilities	6,046,858	* 89,191	800,231	15,486,479	5,505,903	9,398,591	581,986
Nonrecourse loans	* 428,373	0	16,293	826,449	* 244,115	581,628	* 707
Mortgages, notes, bonds payable in 1 year or more	5,370,814	* 297,253	1,269,929	18,565,584	6,198,013	12,080,968	286,602
Other liabilities	13,323,255	* 105,039	1,759,579	7,581,376	2,644,423	5,170,737	-233,783
Partners capital accounts	9,672,562	* 129,136	28,437,539	60,798,941	30,045,592	29,325,123	1,428,227

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS							
Number of partnerships [1]	175,275	21,138	4,168	5,162	5,465	20,405	4,533
Number of partners	524,096	52,261	9,863	11,732	14,559	52,560	45,756
Partnerships reporting balance sheet data:							
Number of partnerships	93,972	11,059	2,934	3,821	5,116	12,980	4,406
Number of partners	350,680	31,109	7,307	9,049	13,638	35,875	45,502
Total assets	135,885,608	38,044,662	4,270,227	2,975,034	3,059,077	29,658,747	3,901,086
Cash	9,290,943	2,368,053	398,208	283,782	316,488	2,453,819	411,186
Trade notes and accounts receivable	11,866,904	3,827,091	462,834	567,426	419,353	1,287,835	653,372
Less: Allowance for bad debts	362,957	60,209	11,542	21,992	9,266	13,516	38,742
Inventories	40,163,317	20,645,155	1,053,812	453,315	1,171,636	5,345,627	958,962
U.S. Government obligations	* 1,362	830	0	* 531	0	0	0
Tax-exempt securities	131	0	0	0	0	0	0
Other current assets	7,720,565	1,233,623	618,130	438,972	112,976	1,872,971	193,435
Mortgage and real estate loans	* 17,911	8,824	0	0	0	0	0
Other investments	6,802,748	635,510	* 77,443	* 3,643	69,532	2,953,936	* 77,814
Depreciable assets	57,171,801	6,820,183	1,608,198	662,210	1,457,388	20,788,086	1,244,705
Less: Accumulated depreciation	25,162,066	2,717,551	631,515	191,857	979,880	9,028,344	672,588
Depletable assets	218	0	32	0	0	0	0
Less: Accumulated depletion	26	0	0	0	0	0	0
Land	6,314,549	1,039,720	172,331	* 430,248	169,823	1,495,003	* 6,496
Intangible assets	14,732,820	3,646,726	393,776	297,352	256,872	2,040,770	1,155,858
Less: Accumulated amortization	3,042,328	524,347	86,324	38,300	76,808	619,107	188,384
Other assets	10,369,716	1,121,054	214,843	89,704	150,962	1,081,667	98,972
Total liabilities and capital	135,885,608	38,044,662	4,270,227	2,975,034	3,059,077	29,658,747	3,901,086
Accounts payable	17,370,946	1,818,096	676,471	395,406	425,481	6,722,847	1,464,705
Mortgages, notes, bonds payable in less than 1 year	20,185,114	16,124,301	97,130	321,497	120,360	724,485	118,683
Other current liabilities	17,097,677	2,893,376	1,314,026	1,493,601	378,846	4,720,717	-187,789
Nonrecourse loans	1,299,450	283,131	* 12,328	9,500	* 21,784	* 417,790	* 99,450
Mortgages, notes, bonds payable in 1 year or more	29,848,507	6,544,949	950,347	324,826	699,902	6,358,054	1,354,801
Other liabilities	14,205,859	1,206,729	236,094	317,048	135,437	4,256,253	253,414
Partners capital accounts	35,878,055	9,174,080	983,831	113,156	1,277,267	6,458,600	797,822
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	78,325	11,355	1,897	2,282	3,897	9,602	2,313
Number of partners	289,592	26,308	4,497	5,178	10,656	23,158	38,522
Partnerships reporting balance sheet data:							
Number of partnerships	43,067	5,246	1,038	1,611	3,548	5,908	2,188
Number of partners	210,534	13,712	2,692	3,836	9,734	14,483	38,273
Total assets	74,975,051	16,091,243	2,148,478	1,547,182	2,260,748	18,138,480	1,709,715
Cash	6,466,355	1,323,062	327,790	240,300	279,590	1,851,376	332,465
Trade notes and accounts receivable	7,835,195	2,479,630	278,663	271,413	325,657	413,799	450,239
Less: Allowance for bad debts	287,307	46,394	10,078	* 1,896	* 4,832	7,635	* 34,814
Inventories	18,336,436	8,134,709	417,132	365,484	819,866	2,900,727	331,404
U.S. Government obligations	* 1,362	830	0	* 531	0	0	0
Tax-exempt securities	131	0	0	0	0	0	0
Other current assets	5,666,698	648,269	413,935	314,450	106,609	1,563,115	25,129
Mortgage and real estate loans	* 7,570	3,272	0	0	0	0	0
Other investments	5,462,461	74,425	* 41,033	* 3,643	68,503	2,887,447	* 5,041
Depreciable assets	31,452,099	2,787,442	777,165	170,684	1,041,084	10,522,883	551,015
Less: Accumulated depreciation	14,605,221	1,397,599	380,849	111,030	724,539	4,229,487	351,912
Depletable assets	218	0	32	0	0	0	0
Less: Accumulated depletion	26	0	0	0	0	0	0
Land	2,880,327	333,449	* 99,612	* 1,958	161,692	524,719	* 3,012
Intangible assets	8,431,976	1,678,130	166,593	224,483	185,811	922,243	553,479
Less: Accumulated amortization	1,993,993	311,334	52,135	19,864	60,235	451,629	156,227
Other assets	5,320,770	383,349	69,585	87,027	61,542	1,240,923	884
Total liabilities and capital	74,975,051	16,091,243	2,148,478	1,547,182	2,260,748	18,138,480	1,709,715
Accounts payable	9,492,107	825,098	265,820	262,771	250,588	4,349,556	301,782
Mortgages, notes, bonds payable in less than 1 year	8,700,665	6,595,743	* 70,160	* 65,941	80,892	454,215	52,538
Other current liabilities	9,416,401	1,040,881	702,325	423,763	229,458	3,016,667	209,365
Nonrecourse loans	558,791	* 130,824	* 10,505	0	0	* 33,245	* 99,450
Mortgages, notes, bonds payable in 1 year or more	11,788,928	1,864,232	220,734	* 143,030	317,818	1,848,212	261,720
Other liabilities	5,471,711	-21,611	112,745	* 261,814	117,080	2,984,078	* 55,713
Partners capital accounts	29,546,449	5,656,074	766,189	389,864	1,264,911	5,452,507	729,145

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade—continued						Transportation and warehousing
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
ALL PARTNERSHIPS							
Number of partnerships [1]	7,545	17,032	15,065	4,900	36,035	33,828	50,246
Number of partners	21,389	39,270	37,653	10,455	79,951	148,649	1,274,881
Partnerships reporting balance sheet data:							
Number of partnerships	6,775	10,808	7,719	1,092	15,805	11,458	38,231
Number of partners	19,844	26,820	22,961	2,837	39,488	96,251	1,248,807
Total assets	12,855,358	9,315,563	2,154,111	4,414,847	8,131,589	17,105,309	257,191,838
Cash	543,788	696,105	96,190	421,899	632,820	668,606	6,934,395
Trade notes and accounts receivable	699,453	341,110	264,157	366,821	598,250	2,379,201	23,760,436
Less: Allowance for bad debts	4,104	22,234	* 1,686	* 31,901	12,325	135,441	176,075
Inventories	854,566	2,635,151	961,048	1,205,746	3,475,742	1,402,557	2,974,019
U.S. Government obligations	0	0	0	0	0	0	* 18,730
Tax-exempt securities	131	0	0	0	0	0	* 5,985
Other current assets	806,958	287,262	100,242	-135,070	488,570	1,702,495	8,270,824
Mortgage and real estate loans	8,488	* 599	0	0	0	0	* 10,022
Other investments	135,795	* 333,912	* 1,733	289,914	* 186,152	2,037,363	38,477,897
Depreciable assets	10,377,750	1,858,139	897,706	2,643,705	3,337,885	5,475,847	154,259,793
Less: Accumulated depreciation	4,300,013	917,097	374,696	995,240	1,593,490	2,759,795	39,101,164
Depletable assets	186	0	0	0	0	0	527
Less: Accumulated depletion	26	0	0	0	0	0	301
Land	2,368,520	* 22,729	* 12,414	138,449	93,852	364,963	1,254,539
Intangible assets	1,223,166	968,496	211,063	347,967	335,389	3,855,385	22,099,798
Less: Accumulated amortization	264,040	286,513	52,499	18,663	57,390	829,953	2,824,612
Other assets	404,738	3,397,904	38,437	181,220	646,133	2,944,081	41,227,025
Total liabilities and capital	12,855,358	9,315,563	2,154,111	4,414,847	8,131,589	17,105,309	257,191,838
Accounts payable	1,241,431	954,688	596,190	509,270	857,095	1,709,268	18,139,862
Mortgages, notes, bonds payable in less than 1 year	404,548	883,917	* 137,830	* 186,043	363,397	702,921	8,595,731
Other current liabilities	1,287,652	809,757	226,086	578,625	1,199,254	2,383,527	13,055,525
Nonrecourse loans	261,378	* 44,066	0	16,320	* 106,226	* 27,476	11,506,809
Mortgages, notes, bonds payable in 1 year or more	5,826,363	1,562,000	822,895	1,260,816	1,333,598	2,809,957	73,184,444
Other liabilities	837,775	3,637,037	* 86,892	693,954	1,504,709	1,040,519	26,691,132
Partners capital accounts	2,996,212	1,424,098	284,218	1,169,818	2,767,310	8,431,641	106,018,334
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	3,743	8,751	5,845	2,946	11,454	14,240	20,169
Number of partners	9,477	19,993	12,290	6,240	28,239	105,035	1,030,639
Partnerships reporting balance sheet data:							
Number of partnerships	3,323	5,664	2,415	185	7,188	4,753	13,923
Number of partners	8,632	13,819	5,430	717	19,707	79,499	1,017,672
Total assets	8,183,894	2,883,579	1,366,804	1,636,943	3,898,775	15,109,210	173,206,439
Cash	435,048	469,115	63,310	109,146	455,905	579,248	4,585,830
Trade notes and accounts receivable	473,314	196,726	* 38,507	264,546	399,038	2,243,662	20,467,257
Less: Allowance for bad debts	3,739	* 15,760	* 563	31,298	11,096	119,201	143,363
Inventories	570,723	1,097,770	621,777	397,522	1,626,446	1,052,876	2,136,280
U.S. Government obligations	0	0	0	0	0	0	* 18,730
Tax-exempt securities	131	0	0	0	0	0	* 5,985
Other current assets	663,055	53,200	* 98,572	* 31,802	419,084	1,329,478	6,222,439
Mortgage and real estate loans	3,699	* 599	0	0	0	0	765
Other investments	98,431	* 238,007	0	45,118	* 42,847	1,957,965	25,226,256
Depreciable assets	6,780,626	1,121,056	679,616	733,166	1,256,299	5,031,063	104,203,910
Less: Accumulated depreciation	2,976,852	579,054	261,622	283,340	807,592	2,501,346	28,346,001
Depletable assets	186	0	0	0	0	0	0
Less: Accumulated depletion	26	0	0	0	0	0	0
Land	1,398,974	* 16,173	0	* 114,261	34,262	192,216	704,806
Intangible assets	683,358	75,900	* 123,755	* 148,113	213,266	3,456,845	8,006,032
Less: Accumulated amortization	109,468	21,029	* 14,846	* 11,580	38,746	746,900	1,577,551
Other assets	166,433	230,876	* 18,296	119,487	309,063	2,633,304	31,695,064
Total liabilities and capital	8,183,894	2,883,579	1,366,804	1,636,943	3,898,775	15,109,210	173,206,439
Accounts payable	945,400	413,146	240,668	41,720	441,412	1,154,144	15,646,572
Mortgages, notes, bonds payable in less than 1 year	206,988	216,771	* 104,253	4,026	243,450	605,687	6,024,373
Other current liabilities	757,119	276,349	122,811	99,342	870,595	1,667,726	9,198,487
Nonrecourse loans	* 134,473	* 44,066	0	0	* 106,226	0	1,155,192
Mortgages, notes, bonds payable in 1 year or more	3,180,238	700,733	* 315,601	93,385	557,977	2,285,248	55,879,652
Other liabilities	432,382	144,886	* 20,709	300,314	225,048	838,553	11,930,537
Partners capital accounts	2,527,294	1,087,629	562,762	1,098,155	1,454,067	8,557,853	73,371,625

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued						
	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
ALL PARTNERSHIPS							
Number of partnerships [1]	8,824	1,581	20,410	2,094	538	* 416	9,635
Number of partners	18,782	54,999	49,381	4,952	1,086,266	* 912	42,908
Partnerships reporting balance sheet data:							
Number of partnerships	6,731	1,561	16,983	* 639	528	* 41	6,428
Number of partners	14,398	54,919	41,380	* 1,391	1,086,240	* 161	36,493
Total assets	9,338,371	20,665,347	5,679,989	* 682,004	174,489,318	* 550,591	24,233,521
Cash	339,700	832,353	410,834	* 13,058	2,656,967	* 17,317	1,848,842
Trade notes and accounts receivable	2,519,151	909,818	1,433,372	* 114,788	13,413,866	0	1,961,445
Less: Allowance for bad debts	35,980	15,341	16,012	* 455	40,171	0	23,722
Inventories	* 257,339	* 161,064	94,137	1,987	1,342,742	* 3,254	350,221
U.S. Government obligations	0	13,426	* 5,304	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	634,468	383,109	678,224	* 65,714	4,510,531	* 533	1,271,646
Mortgage and real estate loans	0	765	0	0	0	0	0
Other investments	* 169,856	569,398	35,293	29,393	32,799,730	* 642	2,949,111
Depreciable assets	6,809,136	14,955,865	6,047,179	* 334,456	105,461,499	* 673,138	7,570,942
Less: Accumulated depreciation	2,729,433	3,612,473	3,622,763	* 202,946	22,968,170	* 146,005	2,632,563
Depletable assets	0	0	0	0	527	0	0
Less: Accumulated depletion	0	0	0	0	301	0	0
Land	* 43,183	* 12,075	19,534	2	710,003	0	* 26,247
Intangible assets	643,256	3,579,344	518,960	* 423,726	6,046,872	* 4,706	8,282,060
Less: Accumulated amortization	72,774	155,557	98,428	* 114,801	1,663,617	* 3,033	567,006
Other assets	760,469	3,031,501	174,356	* 17,082	32,218,843	* 40	3,196,298
Total liabilities and capital	9,338,371	20,665,347	5,679,989	* 682,004	174,489,318	* 550,591	24,233,521
Accounts payable	1,002,187	410,774	728,941	* 27,569	13,019,428	* 97	1,091,221
Mortgages, notes, bonds payable in less than 1 year	125,213	176,946	780,865	* 101,929	6,397,176	0	725,355
Other current liabilities	1,756,334	1,601,213	715,805	* 316,751	5,737,823	* 1,655	1,365,189
Nonrecourse loans	* 433,689	* 2,090,329	* 139,183	0	* 2,430,033	0	* 6,077,281
Mortgages, notes, bonds payable in 1 year or more	2,823,691	5,365,504	1,857,791	* 144,820	50,738,471	* 9,571	5,393,994
Other liabilities	2,124,945	2,947,032	185,486	* 119,302	12,538,307	0	6,132,995
Partners capital accounts	1,072,312	8,073,549	1,271,917	* -28,368	83,628,081	* 539,267	3,447,487
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	327	253	12,471	* 425	352	* 20	4,347
Number of partners	1,431	8,247	27,075	* 546	959,447	* 120	29,123
Partnerships reporting balance sheet data:							
Number of partnerships	327	233	10,127	* 17	345	* 20	1,927
Number of partners	1,431	8,167	21,550	* 139	959,433	* 120	24,283
Total assets	4,669,908	6,207,917	3,181,788	* 237,105	134,316,617	* 23,824	8,792,528
Cash	114,693	447,262	320,266	* 5,296	2,109,775	* 10,808	989,867
Trade notes and accounts receivable	2,312,362	623,326	922,833	* 13,271	11,809,202	0	1,704,596
Less: Allowance for bad debts	* 31,140	* 9,124	10,896	* 168	38,305	0	15,942
Inventories	* 248,294	41,365	77,473	1,152	907,922	* 3,254	276,534
U.S. Government obligations	0	13,426	* 5,304	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	259,427	144,419	397,407	* 11,502	3,961,696	* 533	789,329
Mortgage and real estate loans	0	765	0	0	0	0	0
Other investments	* -433	* 419,750	20,891	3,038	20,518,645	* 642	2,380,163
Depreciable assets	1,130,971	4,423,854	3,426,794	* 30,354	83,793,975	* 48,648	2,685,998
Less: Accumulated depreciation	236,790	1,541,260	2,415,505	* 15,643	20,732,386	* 41,774	1,050,935
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 10,823	* 7,152	* 2,625	2	404,454	0	1,524
Intangible assets	* 208,969	918,489	362,626	* 244,871	4,726,585	* 4,706	690,588
Less: Accumulated amortization	* 52,500	* 13,678	26,902	* 63,725	1,302,858	* 3,033	62,572
Other assets	705,232	732,170	98,873	* 7,154	28,157,912	* 40	403,378
Total liabilities and capital	4,669,908	6,207,917	3,181,788	* 237,105	134,316,617	* 23,824	8,792,528
Accounts payable	346,925	180,442	430,330	* 11,299	12,002,320	* 97	939,126
Mortgages, notes, bonds payable in less than 1 year	* 68,918	76,638	364,994	* 22,781	5,205,585	0	183,543
Other current liabilities	1,173,981	472,969	332,655	* 180,655	4,903,184	* 1,655	887,143
Nonrecourse loans	1,372	0	* 45,011	0	1,090,915	0	* 17,894
Mortgages, notes, bonds payable in 1 year or more	* 1,167,036	1,287,310	770,164	* 8,961	46,396,399	* 9,571	1,656,277
Other liabilities	* 114,914	* 1,119,414	83,903	2,842	7,587,042	0	797,022
Partners capital accounts	1,796,761	3,071,144	1,154,731	* 10,566	57,131,171	* 12,501	4,311,523

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Telecommunications
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
ALL PARTNERSHIPS							
Number of partnerships [1]	3,349	3,397	36,610	6,744	9,302	6,283	5,291
Number of partners	7,214	9,466	163,933	21,479	37,828	46,880	30,977
Partnerships reporting balance sheet data:							
Number of partnerships	* 2,598	2,722	27,741	4,796	7,249	3,292	3,944
Number of partners	* 5,711	8,113	140,128	16,639	30,973	39,317	27,867
Total assets	* 219,410	21,333,288	580,601,635	27,408,043	32,026,933	78,073,762	427,630,124
Cash	* 16,472	798,852	28,268,761	908,081	2,573,137	2,786,094	20,189,305
Trade notes and accounts receivable	* 98,836	3,309,161	44,598,176	4,240,134	3,391,441	6,878,394	25,766,634
Less: Allowance for bad debts	* 2,072	42,322	2,334,539	860,052	149,346	258,408	975,401
Inventories	0	763,275	8,103,616	384,154	4,395,127	29,529	3,286,869
U.S. Government obligations	0	0	* 122,227	76,975	* 35,389	* 9,863	0
Tax-exempt securities	0	* 5,985	9,520	0	9,520	0	0
Other current assets	* 15,429	711,170	37,608,652	2,358,172	2,478,721	4,752,913	27,072,029
Mortgage and real estate loans	0	* 9,257	* 20,876	0	0	* 20,876	0
Other investments	0	1,924,475	111,804,626	3,193,800	4,531,115	9,164,645	92,188,568
Depreciable assets	* 96,797	12,310,781	175,740,250	5,524,606	8,416,144	33,484,462	124,252,015
Less: Accumulated depreciation	* 62,546	3,124,264	85,080,466	3,148,678	4,779,534	17,900,965	57,098,293
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 5,312	438,184	1,113,910	181,676	197,426	264,185	398,438
Intangible assets	* 37,727	2,563,147	239,089,428	12,705,621	6,921,803	36,950,668	179,598,012
Less: Accumulated amortization	* 813	148,583	29,285,534	3,804,632	3,022,299	8,573,396	13,441,686
Other assets	* 14,267	1,814,170	50,822,130	5,648,186	7,028,289	10,464,901	26,393,634
Total liabilities and capital	* 219,410	21,333,288	580,601,635	27,408,043	32,026,933	78,073,762	427,630,124
Accounts payable	* 48,249	1,811,395	20,492,331	1,791,625	1,092,686	3,050,020	13,825,494
Mortgages, notes, bonds payable in less than 1 year	* 47,882	240,365	15,769,734	718,970	1,355,610	2,680,993	7,155,647
Other current liabilities	* 19,133	1,541,622	54,430,534	3,798,106	7,900,437	1,092,831	39,807,131
Nonrecourse loans	0	336,294	9,499,683	214,480	* 1,174,609	* 798,277	1,548,401
Mortgages, notes, bonds payable in 1 year or more	* 30,372	6,820,231	108,374,976	3,576,327	6,756,783	36,161,501	60,813,864
Other liabilities	* 4,632	2,638,434	54,454,054	4,364,260	6,960,894	18,667,118	22,603,847
Partners capital accounts	* 69,142	7,944,947	317,580,322	12,944,275	6,785,914	15,623,022	281,875,739
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	* 488	1,487	14,058	2,902	2,808	2,843	2,753
Number of partners	* 1,101	3,551	46,266	7,985	10,841	7,140	10,975
Partnerships reporting balance sheet data:							
Number of partnerships	* 112	814	9,629	2,018	2,683	669	1,917
Number of partners	* 350	2,201	36,369	6,216	10,590	2,426	8,970
Total assets	* 87,178	15,689,574	465,203,972	14,805,665	11,013,608	44,082,848	382,661,394
Cash	* 7,377	580,485	15,817,743	407,513	1,436,837	1,493,808	10,959,701
Trade notes and accounts receivable	* 56,955	3,024,712	35,551,017	2,251,708	974,832	4,778,364	23,467,826
Less: Allowance for bad debts	* 1,756	36,032	1,155,879	180,222	* 22,939	163,030	702,292
Inventories	0	580,285	4,282,921	246,842	1,534,767	* 15,765	2,479,232
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 5,985	9,520	0	9,520	0	0
Other current assets	* 11,390	646,736	30,948,668	1,074,199	664,796	4,057,973	24,512,201
Mortgage and real estate loans	0	0	* 19,292	0	0	* 19,292	0
Other investments	0	1,883,561	97,439,631	1,627,031	1,541,621	7,352,030	84,221,432
Depreciable assets	* 38,571	8,624,745	135,661,434	3,061,027	4,165,204	14,430,866	110,825,153
Less: Accumulated depreciation	* 26,529	2,285,180	64,216,726	1,863,033	2,214,233	7,685,319	50,522,484
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	0	278,225	707,764	86,186	* 126,604	75,907	369,430
Intangible assets	* 1,106	848,094	193,462,406	6,133,994	3,426,940	15,222,297	166,732,152
Less: Accumulated amortization	* 408	51,875	20,634,663	2,404,493	1,695,278	4,081,295	12,109,073
Other assets	* 472	1,589,834	37,310,845	4,364,914	1,064,937	8,566,190	22,428,117
Total liabilities and capital	* 87,178	15,689,574	465,203,972	14,805,665	11,013,608	44,082,848	382,661,394
Accounts payable	* 30,211	1,705,821	16,483,450	1,175,339	216,952	2,220,409	12,420,046
Mortgages, notes, bonds payable in less than 1 year	* 1,666	100,248	10,177,473	114,301	* 262,831	* 723,882	5,381,882
Other current liabilities	* 9,033	1,237,212	43,194,867	1,843,445	1,293,749	3,130,644	35,533,374
Nonrecourse loans	0	0	6,365,142	62,956	419,434	* 11,599	107,237
Mortgages, notes, bonds payable in 1 year or more	* 4,917	4,579,017	51,316,903	1,182,638	2,047,242	4,768,714	42,835,344
Other liabilities	3,886	2,221,513	33,476,497	2,548,101	2,081,536	6,670,514	20,773,655
Partners capital accounts	* 37,465	5,845,763	304,189,641	7,878,885	4,691,864	26,557,086	265,609,856

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Information—continued		Finance and insurance				
	Data processing services	Other information services	Total	Depository credit intermediation	Non-depository credit intermediation	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities
	Total						Total
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
ALL PARTNERSHIPS							
Number of partnerships [1]	1,864	7,124	320,584	* 48	25,264	2,618	242,650
Number of partners	6,377	20,392	4,778,999	* 270	128,053	7,503	3,594,818
Partnerships reporting balance sheet data:							
Number of partnerships	1,454	7,005	233,491	* 48	14,623	2,598	175,212
Number of partners	5,177	20,154	4,264,853	* 270	102,240	7,463	3,131,392
Total assets	7,145,429	8,317,342	10,399,685,897	* 29,536,149	389,945,138	31,936,269	8,715,415,775
Cash	235,700	1,576,444	733,569,703	* 1,647,803	25,421,187	3,478,972	652,853,772
Trade notes and accounts receivable	3,005,813	1,315,761	436,776,762	* 1,677,988	158,738,626	1,695,434	263,462,734
Less: Allowance for bad debts	* 43,332	47,999	7,193,448	9,372	6,095,801	* 21,965	959,216
Inventories	0	* 7,936	136,283,946	4	* 738,237	* 428	135,382,762
U.S. Government obligations	0	0	114,305,723	290,859	9,632	0	89,737,731
Tax-exempt securities	0	0	82,668,068	385,383	* 33,399	0	48,234,527
Other current assets	280,404	666,412	2,546,917,062	* 2,647,285	19,282,347	1,664,062	2,415,763,951
Mortgage and real estate loans	0	0	69,578,883	0	31,597,839	94,535	32,717,290
Other investments	* 2,566,764	159,734	5,598,365,990	19,913,043	38,663,781	2,947,071	4,590,564,891
Depreciable assets	235,838	3,827,186	80,157,201	50,061	23,038,090	2,282,932	42,845,768
Less: Accumulated depreciation	130,820	2,022,177	19,662,029	1,436	5,834,684	584,001	11,660,516
Depletable assets	0	0	1,744,160	0	* 180,581	0	978,233
Less: Accumulated depletion	0	0	393,674	0	* 93,181	0	168,432
Land	239	* 71,945	12,268,482	0	492,731	0	10,324,831
Intangible assets	601,653	2,311,671	61,732,641	0	27,630,343	3,786,438	27,784,708
Less: Accumulated amortization	68,609	374,912	11,728,898	0	6,205,106	452,590	4,117,444
Other assets	461,781	825,340	564,295,325	* 2,934,532	82,347,115	17,044,953	421,670,187
Total liabilities and capital	7,145,429	8,317,342	10,399,685,897	* 29,536,149	389,945,138	31,936,269	8,715,415,775
Accounts payable	-175,857	908,363	211,310,509	* 3,120	21,831,844	1,784,168	179,538,670
Mortgages, notes, bonds payable in less than 1 year	* 3,672,289	186,223	225,124,152	* 2,751,846	74,990,799	14,054,317	74,134,604
Other current liabilities	188,885	1,643,145	2,952,510,835	* 5,592,940	20,602,553	2,669,803	2,819,534,716
Nonrecourse loans	0	5,763,916	97,469,059	0	13,817,164	* 176,488	81,469,383
Mortgages, notes, bonds payable in 1 year or more	550,522	515,979	303,769,559	* 53,876	109,552,802	1,858,681	165,620,301
Other liabilities	86,548	1,771,387	567,637,678	20,608,187	19,111,867	1,434,717	443,506,540
Partners capital accounts	2,823,041	-2,471,670	6,041,864,106	* 526,180	130,038,109	9,958,095	4,951,611,561
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	892	1,860	209,674	* 44	11,846	1,993	159,030
Number of partners	2,667	6,659	3,750,887	* 215	79,803	6,064	2,707,897
Partnerships reporting balance sheet data:							
Number of partnerships	602	1,741	158,024	* 44	8,760	1,973	113,999
Number of partners	1,747	6,421	3,382,383	* 215	71,531	6,024	2,356,920
Total assets	6,185,148	6,455,308	6,872,011,502	* 9,014,732	217,030,794	23,275,335	5,638,549,107
Cash	148,546	1,371,338	513,652,876	* 1,559,418	11,563,187	2,861,752	455,045,448
Trade notes and accounts receivable	2,818,653	1,259,634	233,884,039	* 1,324,277	85,329,730	1,687,491	140,533,842
Less: Allowance for bad debts	* 40,263	47,133	5,248,839	0	4,368,175	* 21,755	776,343
Inventories	0	* 6,316	6,566,135	4	* 634,125	132	5,775,054
U.S. Government obligations	0	0	109,567,617	290,859	9,506	0	87,135,817
Tax-exempt securities	0	0	20,624,344	362,372	* 28,657	0	18,397,875
Other current assets	68,585	570,913	984,174,253	2,632,404	8,055,371	1,469,406	890,155,347
Mortgage and real estate loans	0	0	44,966,608	0	15,609,731	94,535	24,650,577
Other investments	* 2,552,822	144,695	4,551,848,744	4,019	27,273,017	* 2,938,114	3,738,814,833
Depreciable assets	119,088	3,060,096	34,191,477	46,983	1,135,066	571,765	22,514,342
Less: Accumulated depreciation	70,106	1,861,551	9,634,901	0	419,366	237,197	7,948,683
Depletable assets	0	0	1,614,016	0	* 180,581	0	848,089
Less: Accumulated depletion	0	0	334,052	0	* 93,181	0	108,810
Land	239	49,398	5,332,034	0	* 309,939	0	3,739,729
Intangible assets	176,788	1,770,236	36,265,576	0	19,118,976	3,645,840	11,365,260
Less: Accumulated amortization	* 34,624	309,900	3,642,320	0	387,749	414,462	2,067,413
Other assets	445,419	441,267	348,183,894	* 2,794,395	53,051,379	10,679,715	250,474,143
Total liabilities and capital	6,185,148	6,455,308	6,872,011,502	* 9,014,732	217,030,794	23,275,335	5,638,549,107
Accounts payable	-299,108	749,812	47,225,295	* 2,383	6,434,169	1,779,797	32,076,471
Mortgages, notes, bonds payable in less than 1 year	* 3,632,753	61,823	149,957,359	* 2,751,846	48,034,922	7,895,232	40,794,371
Other current liabilities	94,333	1,299,321	1,130,206,329	5,163,935	12,008,942	2,632,412	1,051,434,559
Nonrecourse loans	0	5,763,916	67,540,047	0	11,370,992	* 20,783	54,702,775
Mortgages, notes, bonds payable in 1 year or more	* 310,058	* 172,907	132,882,588	8,470	34,258,468	* 1,070,564	80,868,589
Other liabilities	* 45,969	1,356,721	302,080,982	510,729	12,715,981	573,804	258,985,048
Partners capital accounts	2,401,143	-2,949,192	5,042,118,903	* 577,370	92,207,320	9,302,742	4,119,687,294

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued				Real estate and rental and leasing		
	Securities, commodity contracts and other financial investments and related activities—continued		Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	
	Securities and commodity contracts and exchanges	Other financial investment activities				Total	Lessors of residential buildings and dwellings and co-operative housing
	(85)	(86)	(87)	(88)	(89)	(90)	(91)
ALL PARTNERSHIPS							
Number of partnerships [1]	13,596	229,055	9,737	40,266	1,489,462	1,450,111	411,910
Number of partners	167,396	3,427,422	31,704	1,016,650	6,849,464	6,719,045	1,950,125
Partnerships reporting balance sheet data:							
Number of partnerships	11,071	164,141	5,720	35,289	1,220,678	1,197,650	330,826
Number of partners	162,007	2,969,385	23,670	999,817	5,986,562	5,888,267	1,745,801
Total assets	1,850,835,758	6,864,580,017	22,558,662	1,210,293,903	4,593,705,588	4,461,546,293	1,082,482,054
Cash	117,568,243	535,285,529	3,808,283	46,359,685	170,997,321	166,470,492	46,229,299
Trade notes and accounts receivable	127,514,184	135,948,550	1,978,553	9,223,426	66,383,732	45,984,855	6,441,148
Less: Allowance for bad debts	265,308	693,908	11,664	95,430	1,222,525	1,039,324	93,190
Inventories	128,612,586	6,770,176	6,097	* 156,418	50,433,571	48,899,336	1,212,713
U.S. Government obligations	2,054,727	87,683,004	* 54,057	24,213,444	2,294,283	2,289,657	* 319,022
Tax-exempt securities	* 2,979,480	45,255,047	0	34,014,759	3,187,082	3,187,082	* 959,039
Other current assets	1,253,278,558	1,162,485,393	983,312	106,576,105	210,386,713	201,135,775	41,946,587
Mortgage and real estate loans	* 714,292	32,002,997	928	5,168,291	34,011,665	33,257,787	4,078,575
Other investments	92,529,607	4,498,035,284	10,653,421	935,623,783	745,844,841	731,640,587	124,680,400
Depreciable assets	6,223,288	36,622,480	1,016,621	10,923,729	2,799,880,332	2,700,429,024	857,164,502
Less: Accumulated depreciation	3,142,677	8,517,839	605,582	975,810	642,984,394	598,211,992	222,957,306
Depletable assets	0	978,233	0	* 585,345	2,108,796	1,287,163	* 21,044
Less: Accumulated depletion	0	168,432	0	* 132,061	824,179	500,964	* 20,200
Land	* 111,596	10,213,235	* 58,917	1,392,003	736,309,050	735,108,621	146,145,969
Intangible assets	8,763,039	19,021,669	1,608,370	922,783	119,814,087	106,439,935	22,261,565
Less: Accumulated amortization	432,277	3,685,167	540,936	412,821	39,792,823	38,924,114	8,090,672
Other assets	114,326,420	307,343,767	3,548,286	36,750,252	336,878,036	324,092,373	62,183,558
Total liabilities and capital	1,850,835,758	6,864,580,017	22,558,662	1,210,293,903	4,593,705,588	4,461,546,293	1,082,482,054
Accounts payable	155,038,745	24,499,925	2,254,616	5,898,091	42,049,828	39,647,797	8,816,538
Mortgages, notes, bonds payable in less than 1 year	15,459,797	58,674,807	95,528	59,097,057	113,381,751	108,662,399	16,814,682
Other current liabilities	1,364,603,483	1,454,931,233	2,889,981	101,220,841	189,823,001	180,945,323	45,777,205
Nonrecourse loans	* 1,050,219	80,419,164	225,443	1,780,581	1,047,619,522	1,035,992,866	359,503,982
Mortgages, notes, bonds payable in 1 year or more	34,037,403	131,582,898	1,026,219	25,657,680	1,591,625,171	1,547,558,030	386,097,586
Other liabilities	146,500,471	297,006,068	11,399,279	71,577,088	405,193,829	394,874,706	86,513,086
Partners capital accounts	134,145,639	4,817,465,922	4,667,596	945,062,564	1,204,012,486	1,153,865,173	179,156,975
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	6,643	152,387	4,612	32,149	720,373	698,287	140,554
Number of partners	71,919	2,635,978	19,447	937,460	3,314,495	3,245,429	662,644
Partnerships reporting balance sheet data:							
Number of partnerships	4,525	109,474	3,859	29,389	606,692	593,777	125,273
Number of partners	67,389	2,289,531	17,942	929,752	2,902,833	2,853,650	614,174
Total assets	220,163,358	5,418,385,749	18,222,545	965,918,990	2,240,010,545	2,160,168,347	399,832,902
Cash	25,777,870	429,267,578	3,082,432	39,540,639	112,018,717	109,398,195	29,235,777
Trade notes and accounts receivable	21,578,007	118,955,836	1,709,043	3,299,656	45,963,236	30,390,649	3,896,430
Less: Allowance for bad debts	213,102	563,241	9,144	* 73,421	712,430	604,062	46,484
Inventories	2,278,887	3,496,167	6,097	* 150,723	13,028,635	12,719,886	431,659
U.S. Government obligations	* 497,554	86,638,263	* 54,057	22,077,378	1,894,997	1,890,371	* 95,613
Tax-exempt securities	* 479,995	17,917,880	0	1,835,440	3,101,879	3,101,879	* 959,039
Other current assets	67,513,224	822,642,123	867,187	80,994,538	104,790,816	97,927,717	17,202,342
Mortgage and real estate loans	* 67,707	24,582,870	928	4,610,836	24,954,336	24,200,459	2,983,324
Other investments	73,648,528	3,665,166,305	9,369,329	773,449,432	354,485,598	347,453,366	39,091,758
Depreciable assets	4,032,535	18,481,807	858,665	9,064,656	1,424,347,220	1,374,794,950	325,762,484
Less: Accumulated depreciation	2,237,304	5,711,379	522,707	506,947	414,782,179	392,982,951	124,020,586
Depletable assets	0	848,089	0	* 585,345	1,185,966	636,623	* 21,044
Less: Accumulated depletion	0	108,810	0	* 132,061	601,196	360,731	* 20,200
Land	* 9,009	3,730,720	* 50,983	1,231,382	372,951,245	371,912,515	66,392,562
Intangible assets	1,126,282	10,238,978	1,332,695	802,805	63,364,600	52,377,015	8,444,336
Less: Accumulated amortization	94,271	1,973,142	420,404	352,292	22,509,522	21,858,116	3,553,519
Other assets	25,698,438	224,775,705	1,843,384	29,340,878	156,528,626	149,170,582	32,957,324
Total liabilities and capital	220,163,358	5,418,385,749	18,222,545	965,918,990	2,240,010,545	2,160,168,347	399,832,902
Accounts payable	14,624,131	17,452,340	1,807,116	5,125,358	21,061,583	20,095,885	4,044,955
Mortgages, notes, bonds payable in less than 1 year	1,791,007	39,003,364	60,975	50,420,013	46,724,019	43,966,742	4,788,691
Other current liabilities	89,632,479	961,802,080	1,477,137	57,489,344	68,451,511	63,631,221	14,858,908
Nonrecourse loans	* 251,125	54,451,650	* 117,418	* 1,328,079	487,128,059	483,382,289	133,494,850
Mortgages, notes, bonds payable in 1 year or more	2,941,720	77,926,689	953,868	15,722,629	696,628,366	681,711,714	144,933,649
Other liabilities	39,471,292	219,513,756	11,336,556	17,958,864	165,376,800	159,123,146	29,914,189
Partners capital accounts	71,451,605	4,048,235,689	2,469,475	817,874,702	754,640,206	708,257,351	67,797,660

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Real estate—continued				Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
ALL PARTNERSHIPS							
Number of partnerships [1]	529,018	19,519	96,805	392,859	35,718	3,633	190,784
Number of partners	2,308,937	92,718	509,295	1,857,969	119,245	11,175	683,710
Partnerships reporting balance sheet data:							
Number of partnerships	470,764	15,322	63,961	316,778	19,394	3,633	126,372
Number of partners	2,111,186	82,590	399,159	1,549,531	87,120	11,175	506,806
Total assets	1,815,990,817	46,691,499	224,829,848	1,291,552,074	112,932,138	19,227,158	191,215,407
Cash	67,445,176	1,535,132	6,801,739	44,459,145	3,910,894	615,935	35,444,997
Trade notes and accounts receivable	17,945,886	387,570	1,471,565	19,738,686	18,969,215	1,429,663	40,838,773
Less: Allowance for bad debts	460,085	1,383	44,328	440,339	171,177	* 12,023	771,705
Inventories	3,142,383	14,013	1,897,301	42,632,926	1,534,235	0	1,928,655
U.S. Government obligations	1,155,259	* 118	0	* 815,259	4,626	0	* 171,032
Tax-exempt securities	1,991,404	0	* 47,882	* 188,757	0	0	79,446
Other current assets	63,116,764	990,567	6,311,958	88,769,899	8,752,126	498,811	22,887,645
Mortgage and real estate loans	5,756,309	0	3,922,459	19,500,444	* 753,877	0	* 3,712
Other investments	151,938,492	3,416,981	32,765,999	418,838,715	12,819,153	* 1,385,101	23,830,815
Depreciable assets	1,362,405,382	35,339,631	115,944,723	329,574,786	97,891,104	1,560,204	54,468,390
Less: Accumulated depreciation	296,390,000	7,903,921	26,596,259	44,364,506	44,214,773	557,628	29,693,402
Depletable assets	* 75,976	0	* 986,420	* 203,722	* 272,291	* 549,343	* 208,490
Less: Accumulated depletion	* 34,308	0	* 304,723	* 141,733	* 82,751	* 240,464	* 19,918
Land	318,212,146	9,386,818	62,242,364	199,121,324	1,109,238	* 91,191	1,110,302
Intangible assets	57,862,090	1,278,338	4,633,224	20,404,718	2,042,610	11,331,542	26,355,640
Less: Accumulated amortization	22,645,577	524,005	1,424,332	6,239,527	338,898	529,812	5,424,750
Other assets	84,473,521	2,771,640	16,173,855	158,489,800	9,680,368	3,105,295	19,797,282
Total liabilities and capital	1,815,990,817	46,691,499	224,829,848	1,291,552,074	112,932,138	19,227,158	191,215,407
Accounts payable	13,266,146	298,620	1,210,355	16,056,139	2,185,150	216,880	12,173,490
Mortgages, notes, bonds payable in less than 1 year	42,458,373	1,075,952	5,534,198	42,779,193	4,497,882	* 221,471	6,963,698
Other current liabilities	58,037,587	2,387,642	5,403,495	69,339,395	7,552,091	1,325,588	39,385,681
Nonrecourse loans	460,416,605	6,883,108	38,848,534	170,340,636	11,512,823	* 113,833	2,523,521
Mortgages, notes, bonds payable in 1 year or more	704,722,528	20,469,989	75,899,817	360,368,110	42,026,872	* 2,040,269	23,553,081
Other liabilities	118,519,037	2,543,425	19,802,514	167,694,644	10,656,293	* -337,170	16,908,702
Partners capital accounts	418,570,541	13,032,764	78,130,936	464,973,957	34,501,027	15,646,286	89,707,233
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	354,492	9,886	53,390	139,965	20,546	1,540	125,060
Number of partners	1,633,390	38,280	278,267	632,848	62,091	6,975	467,137
Partnerships reporting balance sheet data:							
Number of partnerships	312,988	8,839	36,943	109,734	11,375	1,540	93,365
Number of partners	1,471,982	34,846	215,952	516,696	42,208	6,975	374,554
Total assets	1,086,165,138	30,155,009	100,574,059	543,441,239	63,021,567	16,820,630	153,385,464
Cash	47,564,889	653,703	4,892,940	27,050,885	2,057,035	563,487	31,855,313
Trade notes and accounts receivable	12,804,257	306,531	419,016	12,964,415	14,154,956	1,417,631	37,277,727
Less: Allowance for bad debts	325,960	* 1,024	39,668	190,925	103,614	* 4,754	678,908
Inventories	329,654	* 942	687,159	11,270,473	308,749	0	1,405,073
U.S. Government obligations	1,013,339	* 118	0	* 781,302	4,626	0	* 171,032
Tax-exempt securities	1,906,218	0	* 47,882	* 188,741	0	0	79,446
Other current assets	39,173,213	782,498	3,569,117	37,200,547	6,391,622	471,478	19,006,274
Mortgage and real estate loans	4,922,815	0	2,245,718	14,048,601	* 753,877	0	* 3,712
Other investments	94,824,958	3,405,983	8,812,016	201,318,651	5,651,861	* 1,380,370	17,252,000
Depreciable assets	838,986,153	22,438,613	57,000,638	130,607,062	48,437,901	1,114,369	41,544,891
Less: Accumulated depreciation	222,709,818	6,139,047	19,041,634	21,071,866	21,292,178	507,050	25,677,931
Depletable assets	* 50,298	0	* 384,828	* 180,452	0	* 549,343	* 208,490
Less: Accumulated depletion	* 31,842	0	* 181,828	* 126,862	0	* 240,464	* 19,918
Land	199,267,840	6,103,217	32,244,418	67,904,478	962,769	* 75,962	491,661
Intangible assets	34,045,722	801,899	1,780,568	7,304,490	792,358	10,195,227	18,956,671
Less: Accumulated amortization	14,472,471	402,903	756,019	2,673,203	248,214	403,192	3,547,194
Other assets	48,815,873	2,204,479	8,508,907	56,683,999	5,149,819	2,208,224	15,057,125
Total liabilities and capital	1,086,165,138	30,155,009	100,574,059	543,441,239	63,021,567	16,820,630	153,385,464
Accounts payable	7,674,216	237,072	443,632	7,696,010	759,510	206,188	8,976,309
Mortgages, notes, bonds payable in less than 1 year	25,035,467	188,450	3,433,584	10,520,550	2,569,026	* 188,250	3,665,867
Other current liabilities	28,309,246	864,730	839,646	18,758,692	3,599,405	1,220,886	32,589,102
Nonrecourse loans	275,568,919	3,138,498	10,463,619	60,716,402	3,745,771	0	1,179,323
Mortgages, notes, bonds payable in 1 year or more	367,129,186	11,701,554	31,502,739	126,444,587	14,050,724	* 865,928	14,468,145
Other liabilities	52,848,884	2,192,308	4,704,030	69,463,736	6,696,862	* -443,208	11,818,225
Partners capital accounts	329,599,220	11,832,398	49,186,810	249,841,262	31,600,269	14,782,586	80,688,492

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued						
	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
						Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
ALL PARTNERSHIPS							
Number of partnerships [1]	26,396	21,466	14,358	7,171	20,097	101,296	52,301
Number of partners	157,739	82,949	40,555	14,624	68,306	319,537	179,538
Partnerships reporting balance sheet data:							
Number of partnerships	22,628	15,880	8,652	6,795	12,529	59,887	31,550
Number of partners	147,301	70,718	29,142	13,872	41,450	204,323	109,845
Total assets	37,092,115	18,962,326	9,402,105	1,166,305	12,532,624	112,059,933	57,538,094
Cash	14,268,970	5,219,726	1,416,080	226,451	1,725,642	12,588,128	7,381,359
Trade notes and accounts receivable	3,763,482	3,625,849	2,612,688	367,252	2,309,220	28,159,982	6,291,299
Less: Allowance for bad debts	92,496	292,346	21,430	* 9,047	32,196	324,191	74,507
Inventories	* 18,159	* 1,001	* 29,674	* 53,332	333,598	1,492,891	430,712
U.S. Government obligations	* 163,056	2,499	0	* 4,977	0	500	0
Tax-exempt securities	815	0	0	0	0	78,632	0
Other current assets	5,796,614	1,392,898	530,320	134,800	1,159,336	13,873,677	7,235,282
Mortgage and real estate loans	434	0	0	0	0	* 3,278	0
Other investments	941,022	1,218,430	545,024	0	408,152	20,718,187	16,883,508
Depreciable assets	22,793,160	6,115,971	3,507,984	301,732	2,328,433	19,421,110	11,842,079
Less: Accumulated depreciation	14,193,360	3,981,911	2,123,122	200,710	1,159,129	8,035,170	3,825,423
Depletable assets	* 38,121	0	10,861	0	0	159,508	159,508
Less: Accumulated depletion	* 10,748	0	4,180	0	0	4,991	4,991
Land	97,084	37,694	* 3,275	0	* 21,745	950,505	836,637
Intangible assets	1,064,080	1,851,520	2,331,042	* 235,667	4,220,073	16,653,258	5,676,014
Less: Accumulated amortization	284,047	490,370	398,750	* 30,793	880,776	3,340,014	649,490
Other assets	2,727,468	4,261,363	962,638	82,645	2,098,526	9,664,642	5,356,106
Total liabilities and capital	37,092,115	18,962,326	9,402,105	1,166,305	12,532,624	112,059,933	57,538,094
Accounts payable	798,040	315,887	1,388,302	181,384	1,646,595	7,843,283	3,417,616
Mortgages, notes, bonds payable in less than 1 year	2,146,047	960,720	240,609	* 202,543	636,942	2,776,837	1,121,283
Other current liabilities	8,604,740	3,538,167	1,227,494	240,101	1,970,451	23,804,727	8,641,842
Nonrecourse loans	868,540	615,158	* 48,079	* 34,439	* 30,021	927,284	893,462
Mortgages, notes, bonds payable in 1 year or more	2,861,852	2,485,921	944,190	* 233,952	973,697	16,053,469	9,709,766
Other liabilities	3,391,934	2,293,628	180,793	* 41,453	451,625	10,549,268	6,734,766
Partners capital accounts	18,420,961	8,752,844	5,372,638	232,434	6,823,293	50,105,064	27,019,359
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	23,738	16,912	8,596	5,222	10,964	59,627	33,040
Number of partners	142,876	65,419	26,410	10,686	27,264	194,482	128,093
Partnerships reporting balance sheet data:							
Number of partnerships	20,350	11,703	7,174	4,847	7,780	41,511	22,792
Number of partners	134,977	53,940	23,566	9,935	19,746	132,391	82,200
Total assets	35,372,608	16,280,343	8,499,139	986,101	6,824,524	85,422,749	41,960,417
Cash	14,132,917	4,556,652	1,298,649	188,564	1,024,597	10,653,933	6,363,736
Trade notes and accounts receivable	3,558,093	3,375,736	2,447,447	344,440	981,836	26,570,175	5,790,880
Less: Allowance for bad debts	68,498	289,485	21,430	* 8,947	20,421	270,128	43,932
Inventories	* 18,159	0	* 25,549	* 52,023	* 123,607	1,185,735	341,376
U.S. Government obligations	* 163,056	2,499	0	* 4,977	0	500	0
Tax-exempt securities	815	0	0	0	0	78,632	0
Other current assets	5,039,009	1,344,976	436,189	48,265	437,128	11,700,707	6,351,718
Mortgage and real estate loans	434	0	0	0	0	* 3,278	0
Other investments	908,488	625,795	461,112	0	* 156,320	15,100,285	13,120,474
Depreciable assets	21,815,962	5,464,462	2,995,171	200,396	1,171,812	9,897,089	5,638,111
Less: Accumulated depreciation	13,649,580	3,547,058	1,960,813	116,825	676,533	5,727,122	2,906,829
Depletable assets	* 38,121	0	10,861	0	0	159,508	159,508
Less: Accumulated depletion	* 10,748	0	4,180	0	0	4,991	4,991
Land	41,228	34,483	1,569	0	250	414,131	325,432
Intangible assets	1,052,643	1,261,854	2,236,335	* 235,667	2,483,724	11,686,449	4,142,227
Less: Accumulated amortization	280,106	312,752	379,161	* 30,793	239,395	2,304,987	484,991
Other assets	2,612,616	3,763,181	951,842	* 68,335	1,381,598	6,279,553	3,167,695
Total liabilities and capital	35,372,608	16,280,343	8,499,139	986,101	6,824,524	85,422,749	41,960,417
Accounts payable	680,332	261,360	1,266,398	160,217	645,527	5,962,474	2,995,460
Mortgages, notes, bonds payable in less than 1 year	1,120,351	631,753	225,851	* 162,818	236,287	1,288,808	671,944
Other current liabilities	7,706,863	3,173,056	1,061,838	229,687	771,090	19,646,568	6,888,576
Nonrecourse loans	391,409	615,158	* 48,079	0	* 20,967	103,709	* 80,342
Mortgages, notes, bonds payable in 1 year or more	2,782,012	1,873,425	549,016	* 60,274	299,924	8,903,494	4,945,634
Other liabilities	3,222,703	2,236,773	171,859	* 26,882	144,561	6,015,447	3,968,254
Partners capital accounts	19,468,938	7,488,818	5,176,099	346,222	4,706,167	43,502,249	22,410,207

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Professional, scientific, and technical services—continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific, and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
ALL PARTNERSHIPS							
Number of partnerships [1]	11,064	37,930	23,346	66,286	62,887	3,400	9,727
Number of partners	31,614	108,386	734,539	157,792	148,230	9,562	24,066
Partnerships reporting balance sheet data:							
Number of partnerships	6,733	21,604	22,072	35,601	33,270	2,331	4,681
Number of partners	21,581	72,897	731,419	94,121	87,464	6,656	13,815
Total assets	15,563,539	38,958,300	524,959,284	48,979,816	41,884,752	7,095,064	3,316,811
Cash	1,016,622	4,190,147	14,488,480	4,090,020	3,660,872	429,148	361,827
Trade notes and accounts receivable	8,991,974	12,876,708	13,581,568	5,551,049	4,428,898	1,122,152	372,638
Less: Allowance for bad debts	147,291	102,393	123,461	144,800	126,198	18,601	12,974
Inventories	95,556	966,623	2,318,961	336,956	307,507	29,450	14,006
U.S. Government obligations	0	500	533,562	* 245,318	2,780	* 242,538	* 9,001
Tax-exempt securities	0	78,632	* 835,072	857	0	857	0
Other current assets	1,382,907	5,255,488	39,696,165	4,401,659	4,008,345	393,314	207,559
Mortgage and real estate loans	0	* 3,278	* 849,850	18,372	18,372	0	0
Other investments	368,332	3,466,347	340,881,793	8,642,603	8,060,195	582,408	* 1,094,098
Depreciable assets	3,254,254	4,324,778	57,490,956	14,391,936	8,506,461	5,885,475	722,847
Less: Accumulated depreciation	1,846,033	2,363,714	11,283,857	8,239,543	4,660,829	3,578,714	319,565
Depletable assets	0	0	1,803,382	* 102,758	0	* 102,758	* 372
Less: Accumulated depletion	0	0	403,425	* 24,929	0	* 24,929	0
Land	* 25,952	87,916	4,086,833	618,366	512,474	105,892	* 48,546
Intangible assets	2,229,303	8,747,941	12,944,146	13,586,234	12,444,640	1,141,595	893,698
Less: Accumulated amortization	365,955	2,324,569	3,218,784	1,450,219	1,381,237	68,982	195,339
Other assets	557,917	3,750,619	50,478,043	6,853,178	6,102,474	750,704	120,097
Total liabilities and capital	15,563,539	38,958,300	524,959,284	48,979,816	41,884,752	7,095,064	3,316,811
Accounts payable	2,332,546	2,093,121	9,851,284	2,453,633	2,176,392	277,241	154,376
Mortgages, notes, bonds payable in less than 1 year	195,284	1,460,270	19,169,678	1,279,724	1,122,481	157,243	234,595
Other current liabilities	2,402,768	12,760,117	22,817,408	10,960,532	6,392,457	4,568,075	2,189,263
Nonrecourse loans	* 5,900	* 27,922	10,165,384	* 554,864	* 150,762	* 404,102	* 65,376
Mortgages, notes, bonds payable in 1 year or more	2,533,082	3,810,621	59,384,195	10,220,200	8,103,371	2,116,829	287,814
Other liabilities	1,126,145	2,688,357	50,727,373	6,297,264	6,217,453	79,811	395,646
Partners capital accounts	6,967,814	16,117,891	352,843,962	17,213,598	17,721,836	-508,237	-10,258
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	6,268	20,319	11,881	32,216	29,499	2,717	6,298
Number of partners	14,035	52,354	615,752	77,200	69,833	7,367	15,215
Partnerships reporting balance sheet data:							
Number of partnerships	4,696	14,022	11,428	19,888	18,240	1,648	3,164
Number of partners	10,863	39,328	614,655	50,994	46,533	4,461	9,186
Total assets	12,567,024	30,895,308	343,963,987	33,301,195	29,156,906	4,144,290	2,073,689
Cash	773,592	3,516,605	11,810,155	3,319,028	3,111,689	207,339	243,066
Trade notes and accounts receivable	8,570,534	12,208,760	7,529,854	3,670,331	2,747,369	922,962	225,613
Less: Allowance for bad debts	130,415	95,781	96,753	71,586	58,435	13,151	* 12,260
Inventories	* 30,327	814,033	1,483,655	243,479	222,832	20,647	* 7,099
U.S. Government obligations	0	500	157,431	0	0	0	* 9,001
Tax-exempt securities	0	78,632	* 344,565	857	0	857	0
Other current assets	1,215,688	4,133,300	28,327,844	3,254,678	3,016,341	238,337	105,327
Mortgage and real estate loans	0	* 3,278	* 660,183	0	0	0	0
Other investments	189,645	1,790,166	230,228,845	7,454,516	7,480,102	* -25,585	* 1,030,726
Depreciable assets	1,810,683	2,448,295	21,198,609	9,787,705	5,773,581	4,014,124	455,814
Less: Accumulated depreciation	1,337,690	1,482,603	4,604,741	5,863,310	3,453,966	2,409,344	210,844
Depletable assets	0	0	* 1,195,853	* 102,758	0	* 102,758	0
Less: Accumulated depletion	0	0	* 277,283	* 24,929	0	* 24,929	0
Land	* 19,970	* 68,729	1,954,732	319,258	231,000	88,259	* 10,257
Intangible assets	1,075,863	6,468,360	6,262,235	9,117,951	8,743,237	374,714	201,259
Less: Accumulated amortization	171,837	1,648,159	1,055,836	976,203	925,722	50,481	19,625
Other assets	520,665	2,591,193	38,844,639	2,966,661	2,268,878	697,783	28,256
Total liabilities and capital	12,567,024	30,895,308	343,963,987	33,301,195	29,156,906	4,144,290	2,073,689
Accounts payable	1,917,397	1,049,618	6,387,293	1,600,146	1,428,156	171,990	63,964
Mortgages, notes, bonds payable in less than 1 year	111,133	505,731	4,827,651	502,994	412,741	90,253	* 63,562
Other current liabilities	1,820,653	10,937,338	13,709,807	8,524,874	4,370,966	4,153,908	533,503
Nonrecourse loans	* 5,900	* 17,468	5,816,225	* 470,815	* 66,713	* 404,102	* 65,376
Mortgages, notes, bonds payable in 1 year or more	1,594,736	2,363,124	27,481,403	5,295,796	4,170,740	1,125,056	88,248
Other liabilities	201,366	1,845,826	23,433,336	3,125,664	3,110,982	14,682	345,814
Partners capital accounts	6,915,838	14,176,203	262,308,272	13,780,907	15,596,607	-1,815,700	913,223

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
ALL PARTNERSHIPS							
Number of partnerships [1]	68,538	19,867	14,068	7,602	6,938	2,714	777
Number of partners	434,840	214,488	38,192	60,541	43,680	7,983	3,021
Partnerships reporting balance sheet data:							
Number of partnerships	59,014	18,211	10,577	7,104	6,353	2,409	372
Number of partners	284,423	86,139	27,163	59,179	41,773	7,347	1,807
Total assets	110,567,439	9,180,771	3,078,641	16,749,641	7,384,388	1,911,653	721,965
Cash	9,402,849	2,037,529	719,480	1,967,758	976,341	196,303	75,186
Trade notes and accounts receivable	19,803,533	1,832,609	237,265	3,336,557	1,267,432	574,461	274,646
Less: Allowance for bad debts	5,328,071	238,588	* 2,855	953,957	455,627	31,548	* 33,145
Inventories	653,231	51,542	38,994	268,783	42,576	* 34,869	* 69,025
U.S. Government obligations	* 4,926	500	0	0	* 3,241	0	0
Tax-exempt securities	* 4,603	0	0	* 3,572	0	0	0
Other current assets	6,271,060	571,859	411,131	1,008,259	766,926	191,096	* 13,769
Mortgage and real estate loans	* 699,549	0	0	0	0	0	* 4,244
Other investments	2,736,691	404,896	169,453	817,694	131,965	* 97,873	* 43,572
Depreciable assets	78,563,937	8,374,708	1,214,544	9,887,299	7,070,318	707,308	236,578
Less: Accumulated depreciation	30,608,872	5,416,584	672,370	4,618,897	4,170,643	456,162	80,487
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	5,092,408	118,512	* 73,850	125,852	58,729	* 10,122	* 1,081
Intangible assets	15,460,981	1,401,021	319,147	4,367,218	1,725,301	497,456	* 19,686
Less: Accumulated amortization	2,484,484	454,939	54,996	597,823	307,608	55,089	* 6,999
Other assets	10,295,099	497,707	624,998	1,137,328	275,438	144,965	* 104,810
Total liabilities and capital	110,567,439	9,180,771	3,078,641	16,749,641	7,384,388	1,911,653	721,965
Accounts payable	5,428,314	308,679	91,950	865,574	194,825	116,858	57,896
Mortgages, notes, bonds payable in less than 1 year	4,617,269	779,421	284,073	807,941	672,534	147,466	* 115,815
Other current liabilities	12,852,384	2,163,426	392,894	1,729,026	676,103	300,171	97,762
Nonrecourse loans	8,508,622	135,060	* 336,148	* 89,885	* 75,845	0	4,207
Mortgages, notes, bonds payable in 1 year or more	33,618,630	2,771,609	481,130	3,589,634	2,994,764	384,474	* 208,927
Other liabilities	15,968,234	2,951,593	155,717	1,933,588	419,862	230,321	* 205,750
Partners capital accounts	29,573,986	70,983	1,336,729	7,733,993	2,350,455	732,364	31,608
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	44,927	15,818	10,278	4,457	3,333	1,870	* 334
Number of partners	211,052	67,218	28,093	42,140	31,651	5,951	* 1,516
Partnerships reporting balance sheet data:							
Number of partnerships	39,939	14,747	8,283	3,967	3,328	1,779	* 334
Number of partners	197,086	64,931	21,197	40,794	31,633	5,768	* 1,516
Total assets	66,869,632	7,089,606	2,375,480	12,700,250	5,401,728	1,042,151	* 182,040
Cash	7,884,966	1,757,795	672,482	1,794,270	890,172	121,647	* 23,739
Trade notes and accounts receivable	14,991,015	1,595,222	171,031	2,893,737	1,052,994	266,539	* 111,708
Less: Allowance for bad debts	4,325,773	214,910	* 2,836	898,090	382,293	* 21,835	* 31,880
Inventories	336,801	26,794	36,026	113,460	42,576	* 24,155	* 5,671
U.S. Government obligations	* 3,241	0	0	0	* 3,241	0	0
Tax-exempt securities	* 4,603	0	0	* 3,572	0	0	0
Other current assets	4,170,210	434,889	129,492	791,819	581,165	176,548	* 1,963
Mortgage and real estate loans	* 12,741	0	0	0	0	0	* 4,244
Other investments	2,494,541	359,629	* 191,069	854,939	143,566	* 90,977	0
Depreciable assets	45,372,007	6,664,262	1,007,269	6,794,027	4,361,002	336,081	* 106,934
Less: Accumulated depreciation	21,872,910	4,611,648	602,908	3,648,505	2,683,618	204,870	* 41,843
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	2,055,215	62,759	* 70,432	70,066	48,134	* 6,309	0
Intangible assets	10,602,953	1,125,196	132,305	3,629,304	1,388,758	173,250	* 801
Less: Accumulated amortization	1,763,540	344,974	48,136	552,661	266,706	48,314	* 414
Other assets	6,903,562	234,593	619,253	854,311	222,737	121,663	* 1,115
Total liabilities and capital	66,869,632	7,089,606	2,375,480	12,700,250	5,401,728	1,042,151	* 182,040
Accounts payable	3,373,182	194,507	61,116	712,649	173,942	36,293	* 24,367
Mortgages, notes, bonds payable in less than 1 year	2,341,137	585,771	226,654	428,767	205,926	63,008	0
Other current liabilities	7,400,991	1,727,188	205,533	1,028,980	405,053	126,926	* 6,939
Nonrecourse loans	3,331,664	* 48,911	* 325,289	* 76,692	* 44,639	0	4,207
Mortgages, notes, bonds payable in 1 year or more	13,937,934	1,937,298	221,957	1,898,954	1,303,577	176,051	* 48,827
Other liabilities	6,228,202	2,485,015	106,511	359,817	85,980	* 18,709	0
Partners capital accounts	30,256,523	110,917	1,228,419	8,194,390	3,182,610	621,164	* 97,699

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
ALL PARTNERSHIPS							
Number of partnerships [1]	865	9,145	6,562	66,576	37,406	* 691	28,478
Number of partners	13,219	38,456	15,259	349,029	159,210	* 1,381	188,437
Partnerships reporting balance sheet data:							
Number of partnerships	860	7,919	5,208	43,509	22,848	* 691	19,970
Number of partners	13,164	35,539	12,313	288,547	120,579	* 1,381	166,587
Total assets	28,861,564	41,487,624	1,191,192	86,455,108	36,893,279	* 65,117	49,496,711
Cash	1,598,435	1,700,516	131,302	5,487,474	3,689,621	* 2,045	1,795,808
Trade notes and accounts receivable	7,865,324	4,198,571	216,669	4,453,601	2,794,350	0	1,659,251
Less: Allowance for bad debts	3,268,743	336,653	* 6,956	170,224	64,139	0	106,085
Inventories	106,296	39,431	* 1,715	701,365	206,289	* 4,352	490,723
U.S. Government obligations	1,185	0	0	31	31	0	0
Tax-exempt securities	0	0	* 1,032	* 1,041	0	0	* 1,041
Other current assets	1,446,757	1,824,714	36,549	5,978,024	2,512,560	* 26,816	3,438,648
Mortgage and real estate loans	5,786	* 689,520	0	0	0	0	0
Other investments	318,536	752,797	* -94	7,731,822	3,707,266	0	4,024,556
Depreciable assets	20,528,023	29,736,597	808,562	53,843,132	14,725,486	* 42,995	39,074,651
Less: Accumulated depreciation	8,083,836	6,919,343	190,550	19,439,320	5,127,218	* 30,165	14,281,937
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,004,136	3,650,347	* 49,781	7,634,642	1,247,871	0	6,386,772
Intangible assets	3,219,753	3,809,511	101,889	16,220,483	12,409,494	* 25,878	3,785,111
Less: Accumulated amortization	233,241	762,063	11,726	5,733,748	5,019,798	* 6,804	707,146
Other assets	4,353,153	3,103,679	53,020	9,746,785	5,811,466	0	3,935,319
Total liabilities and capital	28,861,564	41,487,624	1,191,192	86,455,108	36,893,279	* 65,117	49,496,711
Accounts payable	1,457,164	2,226,297	109,072	2,960,353	1,599,854	* 6,633	1,353,867
Mortgages, notes, bonds payable in less than 1 year	517,722	1,247,656	44,642	5,208,271	1,571,759	0	3,636,512
Other current liabilities	2,591,979	4,781,844	119,179	12,797,558	7,439,395	* 22,312	5,335,851
Nonrecourse loans	423,296	7,444,181	0	7,340,277	3,371,551	0	3,968,726
Mortgages, notes, bonds payable in 1 year or more	4,270,592	18,291,643	625,859	36,257,718	14,517,452	0	21,740,266
Other liabilities	3,871,460	6,084,774	115,168	16,316,021	8,563,439	* 18,200	7,734,383
Partners capital accounts	15,729,351	1,411,230	177,273	5,574,909	-170,170	* 17,973	5,727,106
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	553	3,734	4,551	29,620	19,238	* 20	10,362
Number of partners	8,579	15,893	10,010	172,030	55,843	* 40	116,147
Partnerships reporting balance sheet data:							
Number of partnerships	547	3,355	3,599	19,444	12,297	* 20	7,127
Number of partners	8,525	14,734	7,988	147,205	37,784	* 40	109,381
Total assets	22,098,748	15,232,383	747,247	33,295,616	17,303,721	* 39,397	15,952,498
Cash	1,412,398	1,095,083	117,380	3,430,516	2,350,978	* 1,226	1,078,312
Trade notes and accounts receivable	6,016,048	2,671,218	* 212,518	1,754,551	1,428,454	0	326,097
Less: Allowance for bad debts	2,553,553	213,420	* 6,956	122,444	31,509	0	90,935
Inventories	64,874	21,531	* 1,715	300,155	168,374	* 4,352	127,429
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	* 1,032	* 1,041	0	0	* 1,041
Other current assets	1,054,454	965,617	34,262	1,957,506	1,365,050	* 23,035	569,420
Mortgage and real estate loans	5,786	* 2,711	0	0	0	0	0
Other investments	277,100	577,355	* -94	4,275,543	1,632,695	0	2,642,848
Depreciable assets	15,441,278	10,238,142	423,012	20,048,809	8,669,307	* 38,666	11,340,836
Less: Accumulated depreciation	6,795,160	3,143,208	141,149	7,852,431	3,298,658	* 27,881	4,525,892
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	777,394	975,076	* 45,044	1,592,083	466,696	0	1,125,387
Intangible assets	2,683,994	1,446,786	22,558	6,463,016	4,324,809	0	2,138,207
Less: Accumulated amortization	166,956	326,444	8,937	2,127,099	1,779,700	0	347,399
Other assets	3,881,090	921,937	46,862	3,574,372	2,007,224	0	1,567,148
Total liabilities and capital	22,098,748	15,232,383	747,247	33,295,616	17,303,721	* 39,397	15,952,498
Accounts payable	939,799	1,124,663	* 105,845	961,835	607,857	* 6,633	347,345
Mortgages, notes, bonds payable in less than 1 year	228,972	586,449	* 15,589	328,502	142,490	0	186,012
Other current liabilities	1,634,785	2,174,162	91,425	5,519,107	3,238,802	* 176	2,280,129
Nonrecourse loans	* 392,338	2,439,587	0	2,963,273	* 1,119,605	0	* 1,843,668
Mortgages, notes, bonds payable in 1 year or more	2,328,811	5,719,033	303,426	10,828,711	6,552,195	0	4,276,516
Other liabilities	1,340,607	1,788,717	42,847	5,587,044	3,728,326	* 18,200	1,840,518
Partners capital accounts	15,233,435	1,399,773	188,115	7,107,144	1,914,446	* 14,388	5,178,310

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food service and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
ALL PARTNERSHIPS					
Number of partnerships [1]	102,827	28,569	74,258	67,571	26,609
Number of partners	383,059	129,902	253,158	172,015	68,033
Partnerships reporting balance sheet data:					
Number of partnerships	81,959	23,759	58,200	41,785	19,314
Number of partners	335,360	120,107	215,253	112,255	52,313
Total assets	246,135,457	202,120,851	44,014,606	19,442,353	9,616,993
Cash	12,558,366	9,248,243	3,310,123	1,134,652	490,119
Trade notes and accounts receivable	4,895,019	2,989,387	1,905,632	1,094,335	581,857
Less: Allowance for bad debts	119,223	111,759	7,464	28,374	15,133
Inventories	2,543,369	1,195,379	1,347,989	1,012,279	766,219
U.S. Government obligations	* 1,414	0	* 1,414	0	0
Tax-exempt securities	* 500,926	* 500,926	0	0	0
Other current assets	11,194,902	6,385,410	4,809,492	1,270,385	543,090
Mortgage and real estate loans	293,811	* 233,366	* 60,445	* 4,322	* 4,256
Other investments	5,524,127	4,520,596	1,003,531	1,016,996	367,112
Depreciable assets	196,689,080	161,796,888	34,892,192	11,320,254	6,280,567
Less: Accumulated depreciation	56,427,646	41,363,144	15,064,502	4,613,245	2,635,735
Depletable assets	* 156,502	* 141,282	* 15,220	* 17,311	* 17,311
Less: Accumulated depletion	* 133,992	* 120,294	* 13,698	* 14,240	* 14,240
Land	27,951,071	26,220,915	1,730,155	1,678,315	818,376
Intangible assets	18,235,403	8,863,378	9,372,025	3,284,871	2,040,282
Less: Accumulated amortization	4,147,125	2,246,865	1,900,260	857,585	518,679
Other assets	26,419,453	23,867,143	2,552,310	3,122,077	891,591
Total liabilities and capital	246,135,457	202,120,851	44,014,606	19,442,353	9,616,993
Accounts payable	6,959,349	4,361,271	2,598,079	745,049	563,413
Mortgages, notes, bonds payable in less than 1 year	8,330,392	6,194,140	2,136,252	751,202	604,971
Other current liabilities	21,446,256	13,793,521	7,652,735	1,777,910	536,302
Nonrecourse loans	36,637,795	35,332,420	1,305,375	1,645,466	* 137,224
Mortgages, notes, bonds payable in 1 year or more	115,868,469	97,959,301	17,909,169	9,324,394	5,776,336
Other liabilities	23,117,725	19,093,703	4,024,022	1,892,280	798,604
Partners capital accounts	33,775,471	25,386,496	8,388,975	3,306,051	1,200,142
PARTNERSHIPS WITH NET INCOME					
Number of partnerships [1]	49,933	12,461	37,472	27,679	11,725
Number of partners	171,077	56,665	114,412	67,846	31,957
Partnerships reporting balance sheet data:					
Number of partnerships	39,875	10,931	28,944	18,370	9,067
Number of partners	150,429	53,492	96,937	47,053	25,513
Total assets	96,279,300	73,724,709	22,554,592	7,764,911	3,805,177
Cash	7,553,434	5,233,088	2,320,346	753,607	370,683
Trade notes and accounts receivable	2,636,219	1,344,852	1,291,367	677,339	405,639
Less: Allowance for bad debts	57,250	51,877	5,373	18,863	11,198
Inventories	1,406,955	781,731	625,224	455,729	350,311
U.S. Government obligations	* 1,414	0	* 1,414	0	0
Tax-exempt securities	* 483,812	* 483,812	0	0	0
Other current assets	6,996,174	2,822,707	4,173,468	425,187	355,752
Mortgage and real estate loans	* 152,043	* 138,685	* 13,357	* 4,256	* 4,256
Other investments	4,913,565	4,563,878	349,688	-30,789	* 324,982
Depreciable assets	74,473,105	59,913,994	14,559,111	4,620,297	2,214,113
Less: Accumulated depreciation	27,188,280	19,451,605	7,736,675	2,185,634	1,022,512
Depletable assets	* 82,298	* 67,078	* 15,220	0	0
Less: Accumulated depletion	* 77,171	* 63,473	* 13,698	0	0
Land	8,984,899	8,130,743	854,156	589,758	162,424
Intangible assets	8,984,046	3,625,852	5,358,193	919,461	370,858
Less: Accumulated amortization	2,093,707	996,630	1,097,077	229,249	34,286
Other assets	9,027,744	7,181,873	1,845,871	1,783,811	314,153
Total liabilities and capital	96,279,300	73,724,709	22,554,592	7,764,911	3,805,177
Accounts payable	2,566,437	1,177,253	1,389,184	257,127	195,661
Mortgages, notes, bonds payable in less than 1 year	2,814,071	1,633,555	1,180,516	159,236	114,177
Other current liabilities	7,240,947	4,016,551	3,224,397	492,018	313,146
Nonrecourse loans	12,634,071	12,051,393	* 582,678	* 985,432	* 16,813
Mortgages, notes, bonds payable in 1 year or more	42,105,781	34,325,635	7,780,146	3,708,031	1,783,878
Other liabilities	5,562,301	3,941,353	1,620,948	497,541	290,202
Partners capital accounts	23,355,692	16,578,968	6,776,723	1,665,526	1,091,299

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
ALL PARTNERSHIPS					
Number of partnerships [1]	22,604	4,005	38,771	* 2,191	* 4,621
Number of partners	57,593	10,439	95,198	* 8,784	* 12,064
Partnerships reporting balance sheet data:					
Number of partnerships	17,194	2,120	20,280	* 2,191	* 2,513
Number of partners	46,023	6,290	51,158	* 8,784	* 7,849
Total assets	6,151,695	3,465,298	9,375,025	* 450,335	* 164,517
Cash	215,547	274,573	614,980	* 29,552	* 757
Trade notes and accounts receivable	75,863	505,994	512,478	0	* 34,475
Less: Allowance for bad debts	* 1,022	14,111	* 13,241	0	0
Inventories	365,136	401,082	245,538	* 522	0
U.S. Government obligations	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	228,189	314,900	727,295	0	0
Mortgage and real estate loans	* 4,256	0	66	0	0
Other investments	* -271	367,383	649,885	0	0
Depreciable assets	4,923,234	1,357,333	4,511,879	* 527,809	* 130,927
Less: Accumulated depreciation	2,221,401	414,334	1,869,962	* 107,548	* 11,912
Depletable assets	* 17,311	0	0	0	0
Less: Accumulated depletion	* 14,240	0	0	0	0
Land	814,436	* 3,940	859,939	0	0
Intangible assets	1,637,717	402,564	1,244,589	0	* 10,443
Less: Accumulated amortization	493,751	24,928	338,906	0	* 173
Other assets	600,690	290,901	2,230,486	0	0
Total liabilities and capital	6,151,695	3,465,298	9,375,025	* 450,335	* 164,517
Accounts payable	277,299	286,114	181,636	0	0
Mortgages, notes, bonds payable in less than 1 year	482,325	122,647	146,231	0	0
Other current liabilities	249,897	286,405	1,241,608	0	* 5,142
Nonrecourse loans	* 120,411	* 16,814	* 1,508,242	0	0
Mortgages, notes, bonds payable in 1 year or more	4,108,971	1,667,366	3,548,058	0	0
Other liabilities	526,742	271,862	1,092,110	* 1,567	0
Partners capital accounts	386,051	814,091	1,657,140	* 448,768	* 159,375
PARTNERSHIPS WITH NET INCOME					
Number of partnerships [1]	8,518	3,207	15,954	0	* 395
Number of partners	23,519	8,438	35,889	0	* 790
Partnerships reporting balance sheet data:					
Number of partnerships	7,370	1,697	9,303	0	* 376
Number of partners	20,472	5,040	21,540	0	* 751
Total assets	1,512,085	2,293,092	3,959,734	0	* 466
Cash	123,187	247,497	382,924	0	* 466
Trade notes and accounts receivable	58,242	347,398	271,700	0	0
Less: Allowance for bad debts	* 476	10,722	* 7,666	0	0
Inventories	84,383	265,928	105,418	0	0
U.S. Government obligations	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	81,495	274,258	69,435	0	0
Mortgage and real estate loans	* 4,256	0	0	0	0
Other investments	* -271	* 325,254	* -355,771	0	0
Depreciable assets	1,347,065	867,049	2,406,184	0	0
Less: Accumulated depreciation	672,287	350,225	1,163,122	0	0
Depletable assets	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0
Land	* 160,025	* 2,399	427,335	0	0
Intangible assets	* 151,987	218,871	548,603	0	0
Less: Accumulated amortization	* 15,372	18,914	194,962	0	0
Other assets	189,853	124,301	1,469,658	0	0
Total liabilities and capital	1,512,085	2,293,092	3,959,734	0	* 466
Accounts payable	60,851	134,810	61,466	0	0
Mortgages, notes, bonds payable in less than 1 year	46,015	68,162	45,059	0	0
Other current liabilities	96,679	216,468	178,872	0	0
Nonrecourse loans	0	* 16,813	* 968,618	0	0
Mortgages, notes, bonds payable in 1 year or more	736,023	1,047,856	1,924,152	0	0
Other liabilities	* 193,404	* 96,798	* 207,340	0	0
Partners capital accounts	379,114	712,185	574,228	0	* 466

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

[2] Between -\$500 and +\$500.

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 2008

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Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—Money amounts are in thousands of dollars								
Item	All industries [1]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,294,573	22,424	2,148	28	12,698	1,188	461	5,883
Number of partners	6,306,083	85,854	8,414	144	36,555	16,288	18,537	15,442
Gross rents from rental real estate	431,678,859	1,235,990	280,591	254	1,927,278	54,334	52,713	732,827
Real estate rental expenses, total	424,869,081	996,030	81,195	259	2,602,624	24,812	42,436	517,255
Advertising	2,639,342	* 579	* 156	0	23,963	* 58	1	* 164
Auto and travel	669,596	* 3,480	* 3	0	845	1	729	* 274
Cleaning and maintenance	15,506,674	* 8,482	* 243	0	74,953	* 358	1,515	3,239
Commissions	1,740,013	* 853	* 39	0	10,119	0	3	* 9,356
Insurance	9,817,482	17,336	* 538	1	44,873	908	407	6,198
Legal and other professional fees	22,919,943	51,663	11,428	0	125,104	* 1,042	* 2,573	22,518
Interest expense	130,022,954	266,277	* 37,167	31	877,376	* 4,787	6,462	181,818
Repairs	17,770,288	56,349	* 1,561	6	52,850	2,237	892	5,918
Taxes	45,574,303	80,374	4,256	21	178,200	2,466	2,671	32,801
Utilities	26,676,087	28,693	* 3,727	1	132,055	1,796	2,770	5,757
Wages and salaries	15,659,092	* 9,245	* 3,049	0	48,554	* 1,186	* 8,382	* 8,851
Depreciation	91,466,571	369,476	10,608	24	793,344	7,897	5,909	181,226
Other expenses	44,406,738	103,225	8,419	174	240,389	2,075	10,123	59,133
Net gain (loss) from sales of business property	714,961	* 3,063	0	0	* 438	0	-12	5,405
Net income (loss) from partnerships,	-20,042,462	25,151	-3,195	* 92	-129,262	5,428	-3,324	49,535
Net income	20,232,850	70,603	8,143	* 18	72,523	7,065	2,884	57,597
Loss	40,275,312	45,452	11,338	110	201,785	* 1,637	6,208	* 8,062
Net rental real estate income (loss)	-12,517,724	262,048	196,200	-98	-804,170	34,950	6,941	270,512
Net income	96,330,537	547,637	233,930	* 23	268,500	39,717	18,763	340,886
Loss	108,848,261	285,588	37,730	121	1,072,670	4,767	11,822	70,374
Item	Transportation and warehousing	Information	Finance and insurance					Other finance and insurance
			Total	Securities, commodity contracts, and other financial investments and related activities		Funds, trusts, and other financial vehicles		
				Total	Securities and commodity contracts and exchanges		Other financial investment activities	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships	2,843	258	44,830	33,155	303	32,852	10,794	881
Number of partners	6,683	1,844	526,974	427,604	3,002	424,602	86,629	12,741
Gross rents from rental real estate	213,312	57,286	1,916,870	1,355,464	* 13,954	1,341,510	440,968	120,438
Real estate rental expenses, total	207,435	* 33,624	2,224,897	1,753,208	* 28,923	1,724,285	329,256	142,433
Advertising	* 4,562	0	3,554	3,268	0	3,268	* 270	* 16
Auto and travel	* 1,703	0	3,943	3,755	* 382	3,374	* 148	* 40
Cleaning and maintenance	* 4,245	* 124	55,358	47,554	4	47,550	* 3,392	* 4,412
Commissions	0	* 114	1,886	978	* 75	* 902	* 83	* 825
Insurance	* 3,502	* 206	45,457	35,753	* 1,214	34,540	7,412	* 2,292
Legal and other professional fees	* 6,045	* 71	356,518	312,618	2	312,616	32,299	11,601
Interest expense	* 76,607	* 8,759	385,450	353,875	* 10,474	343,402	* 18,142	* 13,432
Repairs	* 4,390	* 5	101,311	66,703	* 1,358	65,345	25,201	* 9,407
Taxes	* 17,479	* 533	191,725	150,757	* 3,391	147,366	31,121	9,846
Utilities	* 4,463	* 35	85,176	74,053	* 858	73,195	3,283	7,840
Wages and salaries	* 16,065	0	22,420	17,931	* 839	17,092	* 339	* 4,149
Depreciation	47,107	* 22,541	420,898	316,503	* 7,575	308,928	56,598	47,797
Other expenses	* 21,266	* 1,246	551,202	369,459	* 2,751	366,708	150,968	30,776
Net gain (loss) from sales of business property	0	-30	* 140,363	* 140,377	0	* 140,377	0	* 14
Net income (loss) from partnerships,	* 640	8,964	-4,108,815	-3,761,347	-1,670	-3,759,677	-341,134	-6,334
Net income	* 844	* 10,084	973,637	888,964	* 11,412	877,552	64,925	* 19,748
Loss	* 205	* 1,120	5,082,451	4,650,311	13,082	4,637,229	406,059	26,081
Net rental real estate income (loss)	6,517	32,596	-4,276,479	-4,018,714	-16,639	-4,002,075	-229,422	-28,343
Net income	38,143	35,832	1,500,115	1,125,645	* 11,731	1,113,914	343,301	31,169
Loss	* 31,626	* 3,236	5,776,593	5,144,359	28,370	5,115,989	572,723	59,511

Footnotes at end of table.

Partnership Returns, 2008

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Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets
		Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of partnerships	1,169,326	1,165,466	386,520	504,275	17,308	86,686	170,678	3,859
Number of partners	5,359,266	5,349,264	1,850,560	2,167,920	85,002	400,037	845,745	10,002
Gross rents from rental real estate	421,032,633	420,402,570	137,450,482	220,076,363	6,424,975	18,603,999	37,846,751	630,064
Real estate rental expenses, total	413,494,314	412,962,905	147,838,290	197,680,851	5,688,781	17,082,294	44,672,688	531,409
Advertising	2,589,117	2,589,071	1,196,659	932,369	144,175	71,337	244,531	* 46
Auto and travel	639,788	639,052	251,368	223,790	23,292	32,468	108,135	* 737
Cleaning and maintenance	15,263,392	15,261,319	5,478,964	7,968,368	98,310	464,609	1,251,068	* 2,073
Commissions	1,709,930	1,709,930	624,880	888,360	8,670	46,743	141,279	0
Insurance	9,604,211	9,596,731	4,352,761	3,878,603	153,994	396,355	815,018	* 7,480
Legal and other professional fees	22,213,466	22,204,492	8,487,042	9,708,476	348,741	962,807	2,697,427	8,974
Interest expense	126,891,444	126,759,291	38,993,061	66,112,970	1,443,162	5,286,782	14,923,316	132,153
Repairs	17,444,926	17,435,500	8,227,993	6,949,389	138,213	714,130	1,405,775	* 9,425
Taxes	44,738,653	44,721,036	14,054,652	23,917,514	594,835	1,838,101	4,315,934	17,617
Utilities	26,207,657	26,201,854	11,934,354	10,956,986	254,465	954,374	2,101,674	* 5,803
Wages and salaries	15,241,829	15,238,059	9,044,605	3,841,231	439,328	588,192	1,324,705	* 3,770
Depreciation	88,330,565	88,007,367	31,957,811	41,537,422	1,081,911	4,096,954	9,333,268	323,198
Other expenses	42,619,334	42,599,201	13,234,140	20,765,373	959,687	1,629,442	6,010,559	20,133
Net gain (loss) from sales of business property	555,771	555,771	69,167	191,004	* 4	150,881	144,715	0
Net income (loss) from partnerships,	-14,905,329	-14,912,123	-4,738,517	2,929,370	397,440	-1,283,939	-12,216,476	* 6,794
Net income	18,365,298	18,355,452	3,847,449	8,708,837	402,435	533,346	4,863,385	* 9,846
Loss	33,270,627	33,267,574	8,585,965	5,779,467	* 4,995	1,817,286	17,079,861	* 3,053
Net rental real estate income (loss)	-6,811,238	-6,916,686	-15,057,157	25,515,885	1,133,638	388,646	-18,897,698	105,448
Net income	92,073,345	91,797,754	20,618,631	54,671,926	1,800,390	5,647,513	9,059,294	275,591
Loss	98,884,583	98,714,440	35,675,789	29,156,041	666,752	5,258,866	27,956,992	* 170,143

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of partnerships	5,407	8,160	5,418	* 4	2,611	1,028	3,929	5,929	0
Number of partners	33,151	42,069	11,554	* 16	15,327	91,128	16,681	20,155	0
Gross rents from rental real estate	448,798	868,134	107,488	* 5,554	787,887	204,439	1,684,898	67,572	0
Real estate rental expenses, total	505,326	1,040,633	77,663	* 8,588	883,192	174,178	1,883,787	* 70,832	0
Advertising	* 3,211	1,931	0	0	7,421	* 1,683	2,940	0	0
Auto and travel	* 6,032	2,088	* 2,538	0	2,007	* 271	5,515	* 380	0
Cleaning and maintenance	10,891	42,061	* 524	0	14,922	* 2,165	22,816	* 1,385	0
Commissions	* 570	* 5,453	* 134	0	93	* 713	* 539	* 212	0
Insurance	5,519	31,843	* 3,173	0	18,278	* 4,370	30,300	* 362	0
Legal and other professional fees	6,960	59,146	* 3,166	0	26,704	* 4,917	28,581	* 41	0
Interest expense	127,813	316,582	36,733	0	237,967	* 36,706	507,379	* 23,597	0
Repairs	8,744	34,037	4,487	* -11	19,046	* 1,998	28,665	* 2,887	0
Taxes	30,784	103,903	6,340	* 328	52,451	6,726	114,765	* 9,827	0
Utilities	18,451	53,639	* 1,243	0	50,561	* 8,424	70,114	* 1,526	0
Wages and salaries	* 31,402	* 4,387	0	0	113,809	* 10,687	139,226	0	0
Depreciation	76,755	258,686	14,401	* 2,693	197,850	57,318	644,599	* 24,671	0
Other expenses	178,197	126,877	4,924	* 5,578	142,083	38,201	288,349	* 5,945	0
Net gain (loss) from sales of business property	12	* 1,073	* 13,502	0	-7	-5	* 1,514	0	0
Net income (loss) from partnerships,	-467,948	-362,724	13,868	0	43,060	-139,204	-86,543	* 17,328	0
Net income	19,482	511,137	* 15,042	0	57,690	11,544	31,636	* 17,623	0
Loss	487,430	873,861	* 1,173	0	14,630	* 150,748	118,179	295	0
Net rental real estate income (loss)	-524,464	-534,150	57,195	* -3,035	-52,251	-108,948	-283,919	14,069	0
Net income	56,816	579,633	76,759	0	127,882	72,052	262,441	58,063	0
Loss	581,280	1,113,783	* 19,564	* 3,035	180,133	181,000	546,359	* 43,995	0

* Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AVAILABLE FOR ALLOCATION							
Number of partnerships	3,133,695	118,931	35,007	8,293	202,070	45,858	61,722
Number of partners	19,141,759	419,121	875,460	156,516	518,451	430,084	348,058
Total income (loss)	710,626,748	6,107,196	76,326,470	4,536,059	4,523,208	40,406,832	18,852,003
Ordinary business income (loss)	110,805,898	-786,979	48,936,816	632,148	-2,642,475	22,604,681	14,450,772
Net rental real estate income (loss)	-12,517,724	262,048	196,200	-98	-804,170	34,950	6,941
Other net rental income (loss)	-3,661,014	78,394	216,327	22,573	-11,017	933,444	28,967
Interest income	245,112,463	1,226,887	1,724,954	773,242	1,117,384	5,728,610	711,856
Dividend income	96,314,599	166,535	317,983	104,628	71,782	5,425,339	208,510
Royalties	22,131,102	763,438	5,863,125	479	24,261	2,233,833	25,030
Net short-term capital gain (loss)	-125,438,062	-55,491	-22,359	-33,327	91,037	43,753	-18,881
Net long-term capital gain (loss)	132,720,862	2,058,654	2,511,812	376,012	1,296,242	1,448,805	391,018
Guaranteed payments to partners	62,199,271	1,132,939	637,743	125,569	2,334,231	1,345,758	1,256,945
Net section 1231 gain (loss)	108,858,357	1,235,340	8,593,259	1,608,103	1,346,619	692,333	1,847,073
Other income (loss)	74,100,996	25,431	7,350,610	926,727	1,699,314	-84,675	-56,229
Total deductions	319,876,122	2,787,215	37,380,606	1,887,858	1,471,679	6,359,198	1,051,899
Contributions	8,751,666	213,861	133,600	18,017	137,358	364,996	154,632
Section 179 deductions	6,874,922	1,619,901	194,573	30,538	643,622	373,608	292,934
Investment interest expense	121,925,785	366,017	89,242	156,510	241,437	214,776	36,287
Foreign taxes	18,263,645	18,580	6,848,489	14,591	7,350	2,490,171	168,284
Qualified expenditures [section 59(e)]	36,711,797	* 3,647	28,161,626	* 110,161	* 7,532	1,160,266	53,873
Other deductions	127,348,307	565,209	1,953,076	1,558,040	434,380	1,755,382	345,887
Total income (loss) minus total deductions	390,750,627	3,319,981	38,945,864	2,648,201	3,051,529	34,047,634	17,800,105
Income (loss) allocated to partners by type of partner [1]:							
All partners	395,233,591	3,369,022	38,945,897	2,652,234	2,912,800	33,892,388	17,845,411
Corporate general partners	27,814,589	696,827	1,837,460	-3,189	804,932	20,596,321	1,407,035
Corporate limited partners	24,355,013	923,193	19,990,332	1,224,245	456,900	15,777,993	9,567,195
Individual general partners	83,689,836	1,673,988	1,879,144	* -38,042	1,674,812	102,341	621,028
Individual limited partners	147,899,365	173,129	7,621,638	300,733	1,144,477	751,117	5,517,038
Partnership general partners	42,210,370	-143,605	571,835	480,967	-957,904	-9,962,628	-1,081,712
Partnership limited partners	20,284,553	-12,198	2,866,078	278,903	774,478	3,886,925	1,207,908
Tax-exempt organization general partners	-573,773	* 6,341	0	0	0	* -362	1,624
Tax-exempt organization limited partners	3,714,530	-375	1,070,500	245,428	-201,428	26,012	-2,246
Nominee and other general partners	4,184,892	-110,831	439,988	67,602	183,880	44,271	55,608
Nominee and other limited partners	41,654,215	162,552	2,668,923	95,586	-967,347	2,670,400	551,934

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts, and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AVAILABLE FOR ALLOCATION							
Number of partnerships	175,251	50,224	36,534	319,682	241,753	13,596	228,158
Number of partners	524,048	1,274,836	163,779	4,777,167	3,592,997	167,396	3,425,601
Total income (loss)	5,493,520	5,952,133	32,187,983	272,105,890	219,096,715	-42,678,452	261,775,167
Ordinary business income (loss)	1,344,206	3,985,441	24,195,637	-53,838,442	-56,439,702	-70,486,892	14,047,191
Net rental real estate income (loss)	270,512	6,517	32,596	-4,276,479	-4,018,714	-16,639	-4,002,075
Other net rental income (loss)	25,215	-177,210	-63,158	522,376	-386,117	6,953	-393,070
Interest income	587,302	718,660	3,588,519	195,082,853	159,968,014	15,574,042	144,393,972
Dividend income	164,603	359,582	181,937	76,315,173	64,942,507	742,824	64,199,683
Royalties	* 3,839	* 542	2,742,940	4,885,026	4,460,875	14,378	4,446,497
Net short-term capital gain (loss)	-86,338	-56,463	-50,761	-115,179,667	-95,506,006	-450,176	-95,055,830
Net long-term capital gain (loss)	177,584	-47,793	720,242	99,537,056	95,944,558	830,591	95,113,966
Guaranteed payments to partners	1,389,881	737,328	767,569	16,277,503	13,780,172	1,456,161	12,324,011
Net section 1231 gain (loss)	1,501,223	420,467	-1,115,239	11,478,154	8,410,177	-11,641	8,421,818
Other income (loss)	115,492	5,061	1,187,699	41,302,337	27,940,951	9,661,948	18,279,003
Total deductions	1,096,882	1,970,866	7,534,285	208,167,195	182,980,306	2,635,214	180,345,092
Contributions	124,777	22,740	74,576	1,123,140	964,297	60,660	903,637
Section 179 deductions	305,129	229,075	70,093	324,200	253,773	28,016	225,757
Investment interest expense	6,169	45,448	478,982	110,042,900	100,055,476	918,896	99,136,580
Foreign taxes	438,662	48,201	446,365	4,788,842	4,255,768	356,844	3,898,923
Qualified expenditures [section 59(e)]	* 2,055	125,754	96,884	5,296,694	4,093,706	19,077	4,074,629
Other deductions	220,090	1,499,650	6,367,385	86,591,418	73,357,286	1,251,721	72,105,565
Total income (loss) minus total deductions	4,396,638	3,981,266	24,653,698	63,938,695	36,116,409	-45,313,666	81,430,074
Income (loss) allocated to partners by type of partner [1]:							
All partners	4,386,560	3,951,903	24,777,979	71,921,510	44,411,702	-45,240,035	89,651,737
Corporate general partners	799,553	2,075,612	7,666,439	-31,149,489	-33,456,267	-21,317,058	-12,139,208
Corporate limited partners	326,804	928,853	5,011,397	-23,082,706	-35,202,909	-36,653,566	1,450,657
Individual general partners	1,017,857	295,387	76,203	6,223,067	5,497,434	609,412	4,888,022
Individual limited partners	1,118,345	-385,618	22,418	51,322,914	48,945,792	6,897,090	42,048,703
Partnership general partners	12,663	1,026,977	8,993,191	33,882,812	31,898,331	3,564,444	28,333,886
Partnership limited partners	1,169,882	-102,174	2,388,589	17,707,431	16,575,899	175,220	16,400,680
Tax-exempt organization general partners	0	0	0	-1,193,783	-580,082	* 12,195	-592,276
Tax-exempt organization limited partners	* -26,147	-130,519	256,276	2,863,636	2,074,012	238,052	1,835,960
Nominee and other general partners	47,739	* 123,441	-111,962	877,933	877,485	-380,882	1,258,367
Nominee and other limited partners	-80,136	119,945	475,427	14,469,695	7,782,006	1,615,060	6,166,947

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts, and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
AVAILABLE FOR ALLOCATION							
Number of partnerships	40,261	37,668	1,486,963	1,447,611	411,543	527,011	19,519
Number of partners	1,016,639	167,531	6,844,733	6,714,313	1,949,391	2,305,439	92,718
Total income (loss)	29,727,870	23,281,306	93,535,690	83,608,501	11,986,881	63,238,653	1,096,527
Ordinary business income (loss)	413,199	2,188,060	-16,523,971	-23,719,408	-2,924,915	-739,651	-63,514
Net rental real estate income (loss)	-229,422	-28,343	-6,811,238	-6,916,686	-15,057,157	25,515,885	1,133,638
Other net rental income (loss)	9,181	* 899,313	-1,996,960	-86,797	26,196	-59,984	* -85,854
Interest income	28,389,597	6,725,242	20,402,446	18,982,191	3,128,460	5,120,456	38,865
Dividend income	11,105,090	267,576	5,956,028	5,919,679	611,810	2,064,725	16,516
Royalties	424,087	* 64	3,243,239	1,689,558	335,586	263,182	* 14,976
Net short-term capital gain (loss)	-19,657,413	-16,248	-9,160,215	-9,257,548	-945,770	-730,620	* -3,171
Net long-term capital gain (loss)	3,429,431	163,067	13,512,285	13,330,893	1,463,205	1,705,332	* 518
Guaranteed payments to partners	1,800,558	696,772	3,956,710	3,655,872	525,457	797,997	28,561
Net section 1231 gain (loss)	3,133,862	-65,884	71,625,358	70,722,897	22,790,956	28,199,772	7,311
Other income (loss)	909,698	12,451,687	9,332,007	9,287,850	2,033,053	1,101,561	* 8,681
Total deductions	21,855,121	3,331,768	29,262,365	28,531,058	4,473,792	8,296,878	52,104
Charitable contributions	120,485	38,358	4,860,074	4,847,380	94,475	1,608,301	2,755
Section 179 deductions	9,647	60,780	497,965	229,403	51,786	97,018	* 860
Interest expense on investment debts	7,901,334	2,086,090	7,968,860	7,962,451	779,019	1,454,430	* 245
Foreign taxes	475,533	57,541	508,203	458,239	10,822	102,798	* 23
Qualified expenditures [section 59(e)]	1,032,518	* 170,470	83,471	83,398	19,704	10,440	0
Other deductions	12,315,604	918,529	15,343,791	14,950,187	3,517,986	5,023,891	48,222
Total income (loss) minus total deductions	7,872,749	19,949,537	64,273,325	55,077,444	7,513,089	54,941,775	1,044,423
Income (loss) allocated to partners by type of partner [1]:							
All partners	7,756,823	19,752,985	63,876,191	54,738,864	7,536,451	54,708,860	1,044,423
Corporate general partners	411,633	1,895,144	8,893,607	7,332,138	1,184,560	5,351,073	28,852
Corporate limited partners	1,141,668	10,978,535	-7,839,592	-8,136,674	-4,371,580	3,813,928	409,994
Individual general partners	-129,404	855,037	25,410,843	24,533,528	2,217,507	13,404,259	85,303
Individual limited partners	281,460	2,095,662	17,589,719	16,355,278	3,696,022	13,847,611	205,172
Partnership general partners	2,088,507	-104,025	4,807,168	5,295,980	1,497,640	3,172,411	140,521
Partnership limited partners	-1,872,619	3,004,150	781,456	434,472	640,728	7,811,473	72,248
Tax-exempt organization general partners	-620,740	* 7,039	233,911	233,911	241,168	* 66,238	0
Tax-exempt organization limited partners	586,982	202,642	-1,512,369	-1,523,884	8,390	-242,848	* 145
Nominee and other general partners	-3,630	* 4,078	2,282,086	2,240,877	707,351	1,374,894	* 9,569
Nominee and other limited partners	5,872,966	814,723	13,229,360	7,973,238	1,714,665	6,109,822	92,619

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
AVAILABLE FOR ALLOCATION							
Number of partnerships	96,805	392,733	39,351	187,789	23,255	64,172	9,727
Number of partners	509,295	1,857,471	130,419	677,439	734,177	153,563	24,066
Total income (loss)	14,212,608	-6,926,168	9,927,188	112,475,484	6,348,504	4,407,528	592,072
Ordinary business income (loss)	-798,463	-19,192,865	7,195,437	78,613,016	-26,024,171	1,158,861	399,605
Net rental real estate income (loss)	388,646	-18,897,698	105,448	-524,464	-534,150	57,195	* -3,035
Other net rental income (loss)	9,617	23,228	-1,910,163	67,190	-3,543,462	* 24,374	0
Interest income	725,686	9,968,724	1,420,256	1,473,756	10,186,038	321,447	42,067
Dividend income	264,036	2,962,593	36,349	564,201	5,913,331	235,057	* 3,761
Royalties	317,002	758,811	1,553,681	1,189,879	701,217	* 20,632	* 2,621
Net short-term capital gain (loss)	-134,110	-7,443,876	97,333	-255,328	-591,317	6,346	-4,874
Net long-term capital gain (loss)	860,744	9,301,095	* 181,392	3,046,160	5,121,255	1,190,001	* 75,363
Guaranteed payments to partners	80,749	2,223,108	300,838	22,433,999	372,225	1,072,686	82,716
Net section 1231 gain (loss)	12,225,071	7,499,788	902,461	2,776,948	7,079,458	92,637	-6,481
Other income (loss)	273,631	5,870,924	44,157	3,090,126	7,668,079	228,292	* 329
Total deductions	657,406	15,050,878	731,307	7,745,347	8,115,684	716,454	88,422
Charitable contributions	14,482	3,127,367	12,694	752,731	218,954	36,245	31,057
Section 179 deductions	29,757	49,982	268,562	872,343	64,677	243,477	8,526
Interest expense on investment debts	205,557	5,523,199	* 6,409	185,103	1,746,499	* 86,633	3,213
Foreign taxes	7,439	337,157	49,964	893,028	1,425,637	14,778	1,332
Qualified expenditures [section 59(e)]	10	53,245	* 73	209,603	1,382,023	0	0
Other deductions	400,161	5,959,928	393,604	4,832,539	3,277,895	335,321	44,293
Total income (loss) minus total deductions	13,555,202	-21,977,046	9,195,881	104,730,137	-1,767,180	3,691,074	503,651
Income (loss) allocated to partners by type of partner [1]:							
All partners	13,462,081	-22,012,951	9,137,327	103,908,214	-2,601,807	3,621,659	499,553
Corporate general partners	199,483	568,170	1,561,470	8,192,281	2,044,028	321,108	* 30,527
Corporate limited partners	218,173	-8,207,189	297,083	5,677,638	-9,098,809	-769,201	18,062
Individual general partners	8,147,034	679,424	877,315	41,131,597	77,672	543,323	130,150
Individual limited partners	3,500,795	-4,894,323	1,234,442	42,964,634	5,510,450	2,139,948	132,457
Partnership general partners	237,735	247,674	-488,812	2,102,685	768,146	293,611	* -909
Partnership limited partners	252,821	-8,342,797	346,984	1,517,418	-8,322,807	1,194,231	46,208
Tax-exempt organization general partners	0	* -73,494	0	0	* 27,962	* 19,864	* 4,177
Tax-exempt organization limited partners	47,719	-1,337,289	* 11,514	269,659	-103,284	* 3,948	0
Nominee and other general partners	-22,081	171,143	* 41,209	807	234,407	41,199	0
Nominee and other limited partners	880,402	-824,270	5,256,122	2,051,496	6,260,428	-166,372	* 138,880

Footnotes at end of table.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
AVAILABLE FOR ALLOCATION					
Number of partnerships	67,607	66,571	102,517	66,901	* 4,621
Number of partners	306,765	348,987	382,441	170,003	* 12,064
Total income (loss)	30,794,769	-826,416	-4,086,729	888,235	* 6,318
Ordinary business income (loss)	22,212,738	-1,878,938	-5,802,607	-236,749	* 6,308
Net rental real estate income (loss)	-52,251	-108,948	-283,919	14,069	0
Other net rental income (loss)	177,957	5,959	23,178	* 4,838	0
Interest income	379,673	353,903	611,476	81,378	* 11
Dividend income	131,218	53,092	134,432	7,405	0
Royalties		77,780	349,897	* 3,323	0
Net short-term capital gain (loss)	1,166	-65,139	5,887	* -6,091	0
Net long-term capital gain (loss)	514,652	-2,509	595,763	* 198,259	0
Guaranteed payments to partners	6,505,652	767,894	639,966	361,956	0
Net section 1231 gain (loss)	858,344	12,028	-1,380,057	192,789	0
Other income (loss)	65,621	-41,538	1,019,254	* 267,057	0
Total deductions	1,886,183	685,354	1,354,556	314,067	* 6
Charitable contributions	128,703	97,617	247,449	11,131	* 6
Section 179 deductions	584,397	144,627	257,002	118,236	0
Interest expense on investment debts	5,715	98,237	102,610	* 51,147	0
Foreign taxes	* 2,525	52,961	91,657	* 3,988	0
Qualified expenditures [section 59(e)]	* 5	* 85	* 18,119	0	0
Other deductions	1,164,837	291,827	637,720	129,565	0
Total income (loss) minus total deductions	28,908,587	-1,511,770	-5,441,285	574,167	* 6,312
Income (loss) allocated to partners by type of partner [1]:					
All partners	27,720,180	-1,450,691	-5,595,127	601,726	* -2,010
Corporate general partners	3,196,368	-34,573	403,937	35,806	0
Corporate limited partners	4,101,605	146,642	532,601	461,860	0
Individual general partners	2,615,410	197,964	115,272	-58,180	0
Individual limited partners	14,495,104	-690,081	-2,018,106	180,975	* 8,074
Partnership general partners	265,618	320,511	885,513	-54,569	0
Partnership limited partners	1,576,462	-1,427,276	-5,272,464	35,587	* -10,085
Tax-exempt organization general partners	274,318	* 49,342	2,835	0	0
Tax-exempt organization limited partners	927,023	50,998	-34,710	* 12,129	0
Nominee and other general partners	33,015	* 13,082	-31,324	* -6,050	0
Nominee and other limited partners	235,258	-77,300	-178,681	-5,832	0

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total income (loss) minus total deductions does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

NOTE: Detail may not add to totals because of rounding.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of LLCs	1,898,178	41,002	13,783	4,278	139,989	27,332	45,938
Number of partners	7,524,172	163,751	276,404	43,964	355,035	175,992	138,379
Total assets	7,531,212,988	79,977,927	123,233,323	162,227,092	205,118,127	560,261,635	106,649,830
Total income	2,541,887,076	21,361,959	70,496,841	87,368,137	163,145,698	615,717,994	323,344,206
Total deductions	2,575,927,646	23,384,681	51,318,905	89,080,370	165,355,468	617,820,795	311,712,092
Ordinary business income (loss)	-34,040,570	-2,022,722	19,177,936	-1,712,232	-2,209,770	-2,102,801	11,632,115
Portfolio income (loss) distributed directly to partners	120,401,080	1,625,816	2,852,423	721,715	1,051,628	5,640,056	478,750
Interest income	71,732,343	808,796	692,369	429,278	599,298	2,891,155	371,006
Dividend income	28,005,141	45,266	97,349	98,032	40,553	912,360	106,548
Royalties	9,022,509	175,158	725,655	479	23,576	1,110,415	8,455
Net short-term capital gain (loss)	-27,260,851	-41,567	50,636	17,985	156,716	25,881	-24,141
Net long-term capital gain (loss)	38,901,937	638,164	1,286,413	175,941	231,485	700,244	16,882
Net rental real estate income (loss)	-17,495,733	4,715	113,720	* -89	-634,447	16,844	3,639
Other net rental income (loss)	-2,519,267	17,720	60,239	30,605	85,585	432,209	16,100
Total net income (loss) [1]	54,704,424	-971,068	20,867,268	-1,153,927	-2,095,204	3,260,182	12,137,863

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of LLCs	90,365	39,022	28,861	147,327	101,485	6,374	95,110
Number of partners	265,578	115,746	104,031	1,055,783	821,083	27,074	794,009
Total assets	75,419,327	90,003,780	301,988,771	2,665,115,759	1,931,139,494	353,178,347	1,577,961,147
Total income	241,183,588	65,046,813	122,410,879	211,243,469	132,540,066	28,535,948	104,004,117
Total deductions	240,983,807	66,153,926	121,384,470	239,937,208	161,808,655	65,885,597	95,923,058
Ordinary business income (loss)	199,782	-1,107,113	1,026,409	-28,693,739	-29,268,589	-37,349,649	8,081,059
Portfolio income (loss) distributed directly to partners	527,610	748,463	4,831,664	62,797,927	48,145,876	2,847,810	45,298,065
Interest income	192,280	271,222	1,819,443	45,227,746	33,850,958	2,508,500	31,342,458
Dividend income	17,252	218,609	85,768	20,054,783	17,671,917	359,790	17,312,127
Royalties	* 3,781	78	2,363,342	1,752,675	1,687,087	* 12,726	1,674,361
Net short-term capital gain (loss)	1,156	* 8,232	-34,379	-25,133,554	-24,664,140	-121,385	-24,542,756
Net long-term capital gain (loss)	313,141	250,322	597,490	20,896,277	19,600,054	88,179	19,511,875
Net rental real estate income (loss)	118,551	5,498	27,820	-1,595,711	-1,445,515	-11,754	-1,433,761
Other net rental income (loss)	-12,496	-189,923	1,192,396	295,632	-428,802	* 4,141	-432,944
Total net income (loss) [1]	519,149	-801,628	6,515,178	37,041,386	22,067,055	-34,476,246	56,543,301

Footnotes at end of table.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2007—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and co-operative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of LLCs	17,735	28,107	948,862	927,868	255,260	331,196	10,671
Number of partners	125,708	108,992	3,533,512	3,458,480	828,770	1,269,904	55,379
Total assets	342,182,894	391,793,371	2,483,145,193	2,412,221,590	508,252,134	983,693,395	26,091,397
Total income	9,414,405	69,288,998	111,289,325	95,561,106	6,799,452	7,359,616	871,357
Total deductions	10,324,650	67,803,903	126,719,328	111,894,919	7,818,998	8,642,957	908,847
Ordinary business income (loss)	-910,245	1,485,095	-15,430,003	-16,333,813	-1,019,546	-1,283,341	-37,490
Portfolio income (loss) distributed directly to partners	11,483,385	3,168,667	17,538,990	15,481,000	1,458,481	3,087,214	11,425
Interest income	8,981,873	2,394,915	9,164,150	8,209,584	1,261,769	2,193,039	10,990
Dividend income	2,267,211	115,655	1,591,072	1,579,759	83,262	514,922	* 938
Royalties	65,552	* 36	1,543,933	723,814	* 258,741	80,989	0
Net short-term capital gain (loss)	-484,962	15,549	-1,800,171	-1,894,202	-829,494	-145,823	* -383
Net long-term capital gain (loss)	653,711	642,512	7,040,006	6,862,045	684,203	444,086	* -120
Net rental real estate income (loss)	-147,020	-3,175	-14,209,176	-14,159,410	-9,769,943	5,437,696	415,449
Other net rental income (loss)	-122,066	* 846,500	-1,086,150	-130,497	29,777	-7,022	* -87,030
Total net income (loss) [1]	10,135,305	4,839,026	-18,426,174	-20,110,563	-9,155,940	6,936,283	302,856

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of LLCs	51,442	279,298	20,993	122,375	13,186	40,468	6,050
Number of partners	173,472	1,130,955	75,032	402,047	90,068	97,142	15,486
Total assets	129,424,325	764,760,339	70,923,604	95,205,340	246,073,657	25,631,322	2,585,652
Total income	2,907,827	77,622,854	15,728,219	159,657,181	24,855,915	54,233,525	3,954,622
Total deductions	3,533,125	90,990,992	14,824,409	147,239,628	52,950,153	54,513,018	4,032,380
Ordinary business income (loss)	-625,298	-13,368,138	903,810	12,417,553	-28,094,238	-279,493	-77,758
Portfolio income (loss) distributed directly to partners	1,104,012	9,819,870	2,057,990	3,535,559	13,986,326	1,474,158	112,692
Interest income	269,149	4,474,637	954,566	863,826	7,359,002	199,887	36,090
Dividend income	139,817	840,822	11,312	324,596	4,027,218	232,107	* 3,493
Royalties	* 136,256	247,827	* 820,120	505,738	492,971	* 20,285	* 2,621
Net short-term capital gain (loss)	* -40,294	-878,209	* 94,031	-99,290	-387,601	6,346	-4,874
Net long-term capital gain (loss)	599,084	5,134,792	* 177,961	1,940,689	2,494,736	1,015,533	* 75,362
Net rental real estate income (loss)	311,993	-10,554,604	-49,766	-522,743	-564,599	54,208	* -3,035
Other net rental income (loss)	* -85,048	18,826	-955,654	34,606	-3,589,455	* 1,143	0
Total net income (loss) [1]	146,868	-18,340,631	1,684,389	13,623,577	-20,369,100	228,138	-38,558

Footnotes at end of table.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
Number of LLCs	45,937	40,006	67,101	33,813	* 2,484
Number of partners	185,630	172,218	236,842	91,597	* 4,967
Total assets	69,522,569	46,848,516	177,398,767	14,805,932	* 466
Total income	114,493,380	31,771,801	102,578,857	17,628,239	* 104,646
Total deductions	102,516,216	33,991,148	108,556,398	18,193,114	* 84,544
Ordinary business income (loss)	11,977,164	-2,219,347	-5,977,540	-564,875	* 20,103
Portfolio income (loss) distributed directly to partners	752,618	176,330	1,129,638	418,718	0
Interest income	194,109	129,331	411,586	71,768	0
Dividend income	73,700	10,752	59,546	* 6,139	0
Royalties	[2]	23,237	270,109	0	0
Net short-term capital gain (loss)	7,016	-50,540	* 17,737	* 23,561	0
Net long-term capital gain (loss)	477,793	63,551	370,660	* 317,249	0
Net rental real estate income (loss)	-71,979	-107,000	-127,861	-4,088	0
Other net rental income (loss)	167,658	* 1,943	21,977	* 943	0
Total net income (loss) [1]	12,340,653	-2,161,085	-5,342,184	-490,112	* 20,103

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss).

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 2008

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Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial grouping	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	5,880,052,195	4,343,871,123	94,616,213	7,466,233	17,695,770	237,339,181	694,948,508	245,112,463
Agriculture, forestry, fishing, and hunting	43,593,897	28,040,311	423,922	7,220,255	522,402	474,543	4,423,992	1,226,887
Mining	196,423,063	158,305,844	3,815,013	0	2,294,056	3,673,253	10,887,624	1,724,954
Utilities	202,493,108	194,028,052	2,262,620	0	724,622	682,543	1,613,301	773,242
Construction	279,349,018	268,090,779	1,384,609	* 4,411	138,436	3,126,213	2,934,885	1,117,384
Manufacturing	1,080,682,066	1,032,478,629	5,904,757	* 12,588	2,623,175	21,795,751	15,216,454	5,728,610
Wholesale trade	669,482,691	658,797,748	1,453,008	0	273,041	5,042,286	1,715,388	711,856
Retail trade	415,373,543	401,909,503	1,216,323	* 2,805	272,189	8,368,358	1,126,122	587,302
Transportation and warehousing	157,589,028	149,903,139	2,362,672	0	781,063	2,434,954	1,428,301	718,660
Information	273,301,002	240,887,705	11,819,355	0	325,001	9,133,240	7,466,878	3,588,519
Finance and insurance	1,137,021,996	186,011,183	30,301,556	* 3,889	4,131,649	126,231,587	556,856,258	195,082,853
Securities, commodity contracts, and other financial investments and related activities	928,452,079	137,816,698	25,234,545	* 2,452	3,651,936	80,956,005	480,370,432	159,968,014
Securities and commodity contracts and exchanges	91,824,996	31,285,221	1,295,607	0	305,690	26,928,353	19,254,986	15,574,042
Other financial investment activities	836,627,082	106,531,478	23,938,939	* 2,452	3,346,246	54,027,651	461,115,446	144,393,972
Funds, trusts, and other financial vehicles	102,053,280	6,047,548	4,667,409	* 1,436	134,242	3,357,710	68,476,608	28,389,597
Other finance and insurance	106,516,638	42,146,937	399,601	0	345,471	41,917,873	8,009,218	6,725,242
Real estate and rental and leasing	409,456,594	146,589,555	9,128,225	172,322	3,099,525	16,315,732	51,302,768	20,402,446
Real estate	368,384,648	118,614,416	8,738,429	170,792	1,851,144	12,165,360	48,007,626	18,982,191
Lessors of residential buildings and dwellings and cooperative housing	63,631,934	8,942,775	742,667	* 40,419	340,886	776,976	6,426,495	3,128,460
Lessors of nonresidential buildings (except mini-warehouses)	111,448,081	9,400,165	1,620,561	* 46,915	511,449	1,613,746	11,931,206	5,120,456
Lessors of miniwarehouses and self-storage units	2,995,461	1,012,208	* 121	0	* 1,980	45,948	71,560	38,865
Lessors of other real estate property	25,952,541	4,009,257	290,146	* 4,221	192,763	486,372	2,435,071	725,686
Other real estate activities	164,356,632	95,250,011	6,084,934	* 79,237	804,066	9,242,318	27,143,294	9,968,724
nonfinancial								
intangible assets	41,071,946	27,975,138	389,795	* 1,530	1,248,381	4,150,372	3,295,141	1,420,256
Professional, scientific, and technical services	410,488,010	378,221,553	4,817,477	0	596,730	13,716,062	6,673,304	1,473,756
Management of companies (holding companies)	81,507,756	17,678,022	15,499,072	* 16,587	497,051	3,995,213	27,429,330	10,186,038
Administrative and support and waste management and remediation services	80,461,850	73,745,729	477,952	0	188,854	3,733,521	1,840,810	321,447
Educational services	5,020,943	4,477,037	* 371,107	0	0	44,346	124,048	42,067
Health care and social assistance	193,469,257	180,178,195	1,515,007	0	250,736	9,019,740	1,072,579	379,673
Arts, entertainment, and recreation	59,286,866	50,676,850	1,100,296	0	463,403	6,267,823	567,677	353,903
Accommodation and food services	157,430,138	148,000,912	647,453	0	460,437	2,904,870	1,816,858	611,476
Other services	27,449,113	25,679,998	115,789	* 33,376	53,398	377,284	451,918	81,378
Nature of business not allocable	* 172,255	* 170,381	0	0	0	* 1,863	* 11	* 11

Footnotes at end of table.

Partnership Returns, 2008

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Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial grouping	Portfolio income—continued				Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	96,314,599	22,131,102	78,920,993	252,469,351	124,725,927	254,977,947	96,330,537	8,080,754
Agriculture, forestry, fishing, and hunting	166,535	763,438	* 21,784	2,245,349	1,650,033	203,529	547,637	87,273
Mining	317,983	5,863,125	266,233	2,715,329	9,521,053	7,473,030	233,930	219,260
Utilities	104,628	* 479	46,929	688,022	2,202,840	936,232	* 23	* 42,874
Construction	71,782	24,261	185,251	1,536,208	1,526,930	1,755,078	268,500	119,177
Manufacturing	5,425,339	2,233,833	78,273	1,750,399	1,207,995	460,148	39,717	942,853
Wholesale trade	208,510	25,030	12,474	757,518	1,991,149	149,374	18,763	41,934
Retail trade	164,603	* 3,839	* 8,153	362,226	1,921,097	161,907	340,886	54,354
Transportation and warehousing	359,582	* 542	* 23,896	325,620	543,672	24,006	38,143	73,078
Information	181,937	2,742,940	13,970	939,511	907,653	1,404,567	35,832	1,320,771
Finance and insurance	76,315,173	4,885,026	75,359,021	205,214,184	12,920,019	217,400,213	1,500,115	1,665,528
Securities, commodity contracts, and other financial investments and related activities	64,942,507	4,460,875	65,929,738	185,069,298	9,675,374	189,004,759	1,125,645	614,232
Securities and commodity contracts and exchanges	742,824	14,378	907,616	2,016,127	26,141	12,708,142	* 11,731	* 9,126
Other financial investment activities	64,199,683	4,446,497	65,022,122	183,053,171	9,649,234	176,296,617	1,113,914	605,107
Funds, trusts, and other financial vehicles	11,105,090	424,087	9,382,228	19,175,607	3,184,183	15,688,858	343,301	151,983
Other finance and insurance	267,576	* 64	47,056	969,280	60,461	12,706,595	31,169	* 899,313
Real estate and rental and leasing	5,956,028	3,243,239	1,769,695	19,931,359	76,021,942	11,750,360	92,073,345	3,002,821
Real estate	5,919,679	1,689,558	1,667,836	19,748,362	74,881,916	11,703,685	91,797,754	453,525
Lessors of residential buildings and dwellings and cooperative housing	611,810	335,586	92,633	2,258,005	23,344,498	2,340,395	20,618,631	58,192
Lessors of nonresidential buildings (except mini-warehouses)	2,064,725	263,182	685,327	3,797,516	29,772,902	1,726,955	54,671,926	152,255
Lessors of miniwarehouses and self-storage units	16,516	* 14,976	0	* 1,203	52,995	* 8,681	1,800,390	* 1,577
Lessors of other real estate property	264,036	317,002	18,171	1,110,176	12,427,046	298,421	5,647,513	161,732
Other real estate activities	2,962,593	758,811	871,705	12,581,461	9,284,475	7,329,233	9,059,294	79,770
Rental and leasing services and lessors of nonfinancial intangible assets	36,349	1,553,681	* 101,859	* 182,997	1,140,026	46,675	275,591	2,549,296
Professional, scientific, and technical services	564,201	1,189,879	62,744	3,382,724	3,113,012	3,225,118	56,816	67,937
Management of companies (holding companies)	5,913,331	701,217	987,976	9,640,768	7,287,289	8,342,596	579,633	182,962
Administrative and support and waste management and remediation services	235,057	* 20,632	* 14,367	1,249,306	140,770	* 233,082	76,759	* 24,374
Educational services	* 3,761	* 2,621	* 80	* 75,520	* 25	* 4,380	0	0
Health care and social assistance	131,218	0	14,532	547,156	1,021,505	82,648	127,882	200,964
Arts, entertainment, and recreation	53,092	77,780	* 2,385	80,516	87,020	45,350	72,052	6,396
Accommodation and food services	134,432	349,897	* 27,643	693,410	2,255,724	1,058,083	262,441	23,361
Other services	7,405	* 3,323	* 25,584	* 334,227	406,201	* 268,248	58,063	* 4,838
Nature of business not allocable	0	0	0	0	0	0	0	0

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 2008

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Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2007–2008

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
2007	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	693,867	2,539,844	97,013,154	426,123	7,516,575	210,726,260	1,818,681	7,085,489	192,059,261
Agriculture, forestry, fishing, and hunting	66,891	177,433	2,336,678	13,642	73,122	525,730	42,698	134,430	-566,083
Mining	11,570	165,299	-1,886,978	12,394	659,952	18,224,432	14,953	152,506	13,931,153
Utilities	1,524	4,323	952,347	373	76,368	2,394,660	2,037	16,292	2,525,213
Construction	44,731	109,878	2,861,128	13,335	55,709	2,686,047	141,048	358,654	2,936,089
Manufacturing	13,181	31,973	17,522,386	2,380	175,023	14,853,204	28,378	183,234	29,107,875
Wholesale trade	11,741	27,144	2,260,277	3,549	186,396	4,872,502	34,374	125,102	12,776,150
Retail trade	60,629	132,578	488	8,638	92,069	1,632,423	84,933	245,130	1,522,757
Transportation and warehousing	9,359	21,160	1,294,076	3,472	926,932	4,166,796	30,687	70,359	1,809,314
Information	6,476	21,138	16,409,052	1,277	35,893	11,498,441	25,498	98,425	5,684,484
Finance and insurance	66,690	449,887	24,227,173	86,800	2,256,797	115,067,499	136,692	1,079,112	76,413,128
Securities, commodity contracts, and other financial investments and related activities	56,622	408,141	13,004,704	67,999	2,058,541	100,947,470	94,317	835,529	57,425,412
Securities and commodity contracts and exchanges	916	2,313	1,183,362	1,310	278,736	2,259,605	6,635	30,229	-12,009,077
Other financial investment activities	55,706	405,828	11,821,342	66,689	1,779,805	98,687,865	87,682	805,300	69,434,489
Funds, trusts, and other financial vehicles	6,612	30,808	10,455,903	17,498	178,710	11,108,426	20,375	147,628	13,624,702
Other finance and insurance	3,456	10,938	766,566	1,302	19,545	3,011,602	22,000	95,955	5,363,014
Real estate and rental and leasing	255,795	982,790	14,672,576	247,264	2,103,587	21,942,043	931,420	3,357,317	2,126,410
Real estate	243,981	938,990	13,531,330	242,542	2,083,721	17,704,942	913,432	3,287,105	59,134
Lessors of residential buildings and dwellings and cooperative housing	62,194	242,151	2,825,965	90,398	795,484	-4,126,232	262,125	849,222	-5,802,529
Lessors of nonresidential buildings (except mini-warehouses)	100,642	372,257	8,434,161	77,890	565,108	15,489,346	310,988	1,133,519	9,477,944
Lessors of miniwarehouses and self-storage units	7,437	15,303	235,418	2,891	48,653	514,421	9,367	43,574	-30,372
Lessors of other real estate property	27,325	129,515	1,185,148	14,119	223,974	1,162,706	57,204	189,514	729,305
Other real estate activities	46,383	179,764	850,639	57,245	450,503	4,664,700	273,748	1,071,275	-4,315,213
Rental and leasing services and lessors of nonfinancial intangible assets	11,814	43,800	1,141,246	4,721	19,865	4,237,101	17,988	70,213	2,067,276
Professional, scientific, and technical services	40,950	102,494	6,943,336	4,683	18,530	5,299,623	105,786	349,252	17,329,940
Management of companies (holding companies)	802	3,228	2,359,404	5,393	562,753	2,614,242	16,410	106,269	16,671,622
Administrative and support and waste management and remediation services	18,077	44,420	600,855	2,481	5,637	868,876	36,468	91,036	2,470,563
Educational services	2,587	6,028	63,928	* 937	* 2,043	* 43,068	7,793	20,821	-190,333
Health care and social assistance	12,788	77,070	4,463,200	5,294	49,515	2,050,473	43,699	198,978	10,586,992
Arts, entertainment, and recreation	14,874	38,793	855,357	3,883	150,704	412,457	32,855	184,188	-1,823,759
Accommodation and food services	26,071	65,713	723,948	7,823	78,172	1,330,801	69,293	228,170	-1,410,188
Other services	29,131	78,496	353,923	2,494	7,309	240,170	33,304	85,502	145,817
Nature of business not allocable	0	0	0	* 13	* 64	* 2,774	* 356	* 712	* 12,117

Footnotes at end of table.

Partnership Returns, 2008

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Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2007–2008—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
2008	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	669,601	2,623,041	80,418,173	411,698	7,054,319	178,264,696	1,898,178	7,524,172	54,704,424
Agriculture, forestry, fishing, and hunting	57,599	166,663	2,421,284	14,849	70,680	460,059	41,002	163,751	-971,068
Mining	11,167	252,710	-2,606,585	9,888	345,871	23,405,399	13,783	276,404	20,867,268
Utilities	2,937	8,548	745,378	684	86,922	2,063,074	4,278	43,964	-1,153,927
Construction	43,498	94,363	394,068	9,559	40,870	-1,013,106	139,989	355,035	-2,095,204
Manufacturing	12,234	30,119	15,697,312	2,738	213,129	17,219,647	27,332	175,992	3,260,182
Wholesale trade	8,817	19,294	1,434,468	3,030	179,411	1,181,257	45,938	138,379	12,137,863
Retail trade	64,675	139,852	887,645	8,722	92,853	667,372	90,365	265,578	519,149
Transportation and warehousing	8,285	22,151	1,038,882	1,510	1,107,494	4,295,852	39,022	115,746	-801,628
Information	6,137	20,437	11,851,976	1,380	37,834	12,792,394	28,861	104,031	6,515,178
Finance and insurance	74,185	467,033	20,702,055	77,622	2,017,856	92,649,385	147,327	1,055,783	37,041,386
Securities, commodity contracts, and other financial investments and related activities	60,263	417,341	10,182,498	62,981	1,821,174	80,200,639	101,485	821,083	22,067,055
Securities and commodity contracts and exchanges	4,726	10,841	1,579,330	1,753	127,641	-721,958	6,374	27,074	-34,476,246
Other financial investment activities	55,538	406,500	8,603,168	61,227	1,693,534	80,922,597	95,110	794,009	56,543,301
Funds, trusts, and other financial vehicles	6,747	31,076	9,750,260	13,494	159,651	11,423,959	17,735	125,708	10,135,305
Other finance and insurance	7,174	18,616	769,297	1,147	37,030	1,024,786	28,107	108,992	4,839,026
Real estate and rental and leasing	238,586	925,616	11,283,002	246,760	2,048,474	13,211,393	948,862	3,533,512	-18,426,174
Real estate	225,023	891,742	10,373,217	242,141	2,027,393	7,280,576	927,868	3,458,480	-20,110,563
Lessors of residential buildings and dwellings and cooperative housing	57,310	230,720	1,544,935	85,138	805,378	-5,312,334	255,260	828,770	-9,155,940
Lessors of nonresidential buildings (except mini-warehouses)	93,077	361,078	7,436,599	78,630	572,597	17,231,352	331,196	1,269,904	6,936,283
Lessors of miniwarehouses and self-storage units	5,233	10,741	241,204	2,831	23,905	518,997	10,671	55,379	302,856
Lessors of other real estate property	28,815	122,062	977,729	15,017	201,137	-227,049	51,442	173,472	146,868
Other real estate activities	40,588	167,141	172,750	60,525	424,377	-4,930,391	279,298	1,130,955	-18,340,631
Rental and leasing services and lessors of nonfinancial intangible assets	13,563	33,874	909,784	4,620	21,081	5,930,817	20,993	75,032	1,684,389
Professional, scientific, and technical services	36,305	83,007	7,949,840	5,403	24,256	5,962,221	122,375	402,047	13,623,577
Management of companies (holding companies)	2,484	7,303	2,004,992	6,275	524,412	1,560,086	13,186	90,068	-20,369,100
Administrative and support and waste management and remediation services	19,506	43,171	575,072	3,783	12,230	887,376	40,468	97,142	228,138
Educational services	3,474	7,865	100,352	* 57	* 235	* 68,177	6,050	15,486	-38,589
Health care and social assistance	10,113	156,383	4,127,475	5,917	63,113	2,621,330	45,937	185,630	12,340,653
Arts, entertainment, and recreation	20,711	61,537	902,946	4,517	112,509	181,949	40,006	172,218	-2,161,085
Accommodation and food services	22,437	53,276	710,025	6,829	69,111	-144,180	67,101	236,842	-5,342,184
Other services	26,451	63,713	197,988	** 2,176	** 7,059	** 195,011	33,813	91,597	-490,112
Nature of business not allocable	0	0	0	**	**	**	* 2,484	* 4,967	* 20,103

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Nature of business not allocable has been added to Other services for Domestic limited partnerships due to disclosure.

NOTE: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2008, there were 122,642 partnerships classified as "LLPs", 7,456 partnerships classified as "foreign", 11,466 partnerships classified as "other", and 24,966 classified as "no response."